

ACCT - Accounting | Undergrad

| Global Citizenship Program Knowledge Areas (....) | |
|--|---------------------------------|
| ARTS | Arts Appreciation |
| GLBL | Global Understanding |
| PNW | Physical & Natural World |
| QL | Quantitative Literacy |
| ROC | Roots of Cultures |
| SSHB | Social Systems & Human Behavior |

| Global Citizenship Program Skill Areas (....) | |
|--|--------------------------|
| CRI | Critical Thinking |
| ETH | Ethical Reasoning |
| INTC | Intercultural Competence |
| OCOM | Oral Communication |
| WCOM | Written Communication |
| ** Course fulfills two skill areas | |

ACCT 2010 Financial Accounting (3)

Introduces accounting with an emphasis on systemic thinking and problem solving as the relationships between business events and financial statements are explored. There will be an extensive use of technology, with an emphasis on Excel, that will be integrated throughout the course as the students develop an understanding of how any given business event impacts an organization's financial statements. A primary objective of this course is to examine the use of financial accounting information for decision making in an organization.

ACCT 2025 Managerial Accounting (3)

Managerial Accounting emphasizes the use of accounting information for planning, control and decision-making purposes in all types of organizations. This course explores topics in the areas of cost behavior, cost-volume-profit analysis, relevant cost analysis, cost accumulation and assignment, activity-based costing, profit planning and control, performance evaluation, responsibility accounting and product costing systems. **Prerequisite:** ACCT 2010.

ACCT 3025 Advanced Managerial and Cost Accounting (3)

Expands on topics developed in Managerial Accounting and explores the use of cost management information to determine how costs affect each phase of an organization's value chain. Covers the basic concepts in accounting for the costs of production in a manufacturing firm and develops the accumulation of cost accounting data for external financial reporting purposes. This course also explores expanded cost management topics used internally by managers and emphasizes the various types of cost management systems used in carrying out its functions of planning and controlling a firm's operations. **Prerequisite:** ACCT 2025.

ACCT 3030 Intermediate Accounting I (3)

Covers theoretical foundations of accounting with concentration on the accounting model, which includes the balance sheet, statement of cash flows, income statement, present and future values theory, accounting for cash and investments, inventory and inventory problems. There is an additional course fee of \$42. **Prerequisite:** ACCT 2025.

ACCT 3040 Intermediate Accounting II (3)

Continues study of theoretical foundations of accounting, including capital stock, retained earnings and debt financing through bonds and other securities. **Prerequisite:** ACCT 3030.

ACCT 3050 International Tax Accounting (3)

Studies the systems, concepts and methods utilized in international tax accounting. **Prerequisites:** ACCT 2010 and ACCT 2025.

ACCT 3075 Federal Tax Accounting: Personal (3)

Studies the U.S. federal revenue system, concepts, and methods of determining federal income tax liabilities for individuals, corporations, partnerships, proprietorships, and estates and trusts. **Prerequisite:** ACCT 2025.

ACCT 3080 Federal Tax Accounting: Corporate (3)

Continues study of federal income liabilities for partnerships, corporations and estates and trusts. **Prerequisite:** ACCT 3075.

ACCT 3085 Federal Tax Accounting (3)

The study of the U.S. federal revenue system, concepts, and methods of determining federal income tax liabilities for individuals, corporations, partnerships, proprietorships, and estates and trusts. **Prerequisite:** ACCT 2025.

ACCT 3100 Issues in Accounting (3)

Analyzes current and significant issues in accounting. The course focuses on existing theories and practices, with emphasis given to energizing topics, problems and possible solutions. May be repeated for credit if content differs. **Prerequisites:** ACCT 2010 and ACCT 2025.

ACCT 3800 Accounting Information Systems (3)

The student examines the development and use of accounting information systems (AIS) in business organizations and the related technologies that support those systems. This course will develop the framework for an AIS by integrating the nine content areas as defined by the American Accounting Association's Report of the AAA Committee on Contemporary Approaches to Teaching Accounting Information Systems. Additionally, the student's conceptual understanding of the AIS will be enhanced by several hands-on projects that will include using current database technology to build an accounting information system. **Prerequisite:** ACCT 3030.

ACCT 4010 Accounting in an ERP Environment (3)

Students examine the financial and managerial accounting aspects of ERP systems in business organizations. Through the use of hands-on projects using an ERP system, students will explore the impact that the various business processes have on an organization's financial and managerial accounting. **Prerequisite:** ACCT 2025.

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ACCT 4100 Advanced Financial Accounting (3)

Advanced development of applications of financial accounting concepts. The main emphasis is in the accounting entities: consolidations, partnerships, branch and affiliated companies, governmental units, nonprofit organizations, estates and trusts. Emphasizes accounting principles in relationship to installment sales, consignments, segments of business enterprises, interim reporting, S.E.C. reporting and multinational companies. There is an additional course fee of \$42. **Prerequisite:** Completion of the other courses in the accounting emphasis including ACCT 4900 or concurrent enrollment in ACCT 4900.

ACCT 4220 Financial Statement Analysis (3)

Financial report analysis, interpretation and evaluation from the viewpoints of creditors, owners and others concerned with business strengths and weaknesses and future outlooks of business organizations. **Prerequisite:** FINC 3210.

ACCT 4600 Business Valuation (3)

This course introduces the student to the basic concepts and methodology used to value a closely held business. It will familiarize the student with the three valuation approaches--asset, market and income--used by business valuation professionals. The course will focus on the standards issued by the major accreditation bodies. It will familiarize the student with valuation models used on real-world valuation projects. **Prerequisites:** ACCT 3040 and FINC 3210.

ACCT 4900 Auditing (3)

Presents concepts, standards and procedures used by independent auditors in verifying business data in order to render an opinion and report on the financial statements of the entity being examined. Includes professional and ethical relationships, study and evaluation of internal controls, audit program applications, statistical sampling concepts and applications. **Prerequisite:** ACCT 3040.

ACCT 4910 Auditing and Professional Responsibilities (3)

Continues to introduce the present concepts, standards and procedures used by independent auditors in verifying business data in order to render an opinion and report on the financial statements of the entity being examined. Includes professional and ethical relationships, study and evaluation of internal controls, audit program applications, statistical sampling concepts and applications. **Prerequisite:** ACCT 4900.

ACCT 4920 Cases in Auditing (3)

This course involves the study of the academic literature related to auditing issues and ethics issues. Current research findings and their application and impact on the field of auditing will be analyzed and critiqued. The student will also be required to solve auditing problems involving real-world cases from local and national CPA firms. **Prerequisite:** ACCT 4910.

ACCT 4930 Introduction to Internal and Informational Technology Auditing (3)

This course will cover internal auditing from a broad perspective that includes information technology, business processes and accounting systems. Topics include; internal auditing standards, risk assessment, governance, audit techniques and emerging issues. The course covers the design of business processes and the implementation of key control concepts and uses a case study approach that addresses operational and information technology

auditing. *This course will be integrated with Webster University's SAP system.* **Prerequisite:** ACCT 4910.

ACCT 4950 Internship (1-6)

Prerequisite: Major in Accounting.

ACCT 4990 Accounting Seminar (3)

This course serves as the capstone experience for accounting majors by incorporating accounting topics covered throughout the accounting major and applying this knowledge to the study of real-world problems.

Students will explore the variety of current issues facing the accounting profession in order to develop a big-picture perspective that integrates financial accounting and reporting, cost and managerial accounting, auditing and professional responsibilities and other topics such as international accounting and information technology. **Prerequisites:** ACCT 4100 and ACCT 4910.