

# Accounting

## Accounting Program Mission

The mission of the Accounting Program is to prepare individuals to enter the accounting profession, to strengthen the skills of those already part of the workforce, and to develop lifelong learning skills and professional relationships. Preparation for the accounting profession encompasses learning the functions of accounting, the underlying body of concepts that form accounting theory, and the application of these concepts to practical problems and situations. Since accounting inter-relates with other disciplines, the student is made aware of the multifaceted nature of business. Emphasis is placed on technical knowledge, problem analysis, and solution, information systems, communication, and ethics.

## Bachelor of Science with a Major in Accounting (120 CR)

The accounting major is designed to provide a basic level of expertise in accounting theory and practice. The student has the opportunity to complete additional courses in fraud examination, cost accounting, business law, auditing, not-for-profit accounting, and accounting information systems. The student may elect courses in anticipation of sitting for various professional examinations in the field of accounting or to provide additional background for a specific career track. Internships are also available to provide practical experience in diverse accounting fields.

### General Education

General Education courses 38-40

### College of Business Required General Education Courses

ECON 201	Principles of Microeconomics	
ECON 202	Principles of Macroeconomics	
MATH 210	Elementary Statistics	

### College of Business Core Requirements

ACCT 200	Elements of Accounting I	3
ACCT 201	Elements of Accounting II	3
ACCT 315	Legal Environment of Business	3
BOTE 247	Spreadsheet Applications	3
BUS 269	Professional Ethics	3
BUS 305	Business Communication	3
CIS 220	Managing Computer Information Systems	3
FIN 353	Principles of Financial Management	3
MGMT 301	Fundamentals of Management	3
MRKT 321	Marketing	3

### Courses Required for Accounting Major

ACCT 301	Intermediate Accounting I	3
ACCT 302	Intermediate Accounting II	3
ACCT 303	Intermediate Accounting III	3
ACCT 321	Managerial Accounting	3
ACCT 331	Business Law I	3
ACCT 401	Advanced Accounting I	3
ACCT 411	Taxation of Individuals	3
ACCT 412	Taxation of Property Transactions and Business Entities	3
ACCT 430	Auditing/Assurance Concepts and Practices	3
ACCT 480	Controllership	3

Select at least 11 credits from the following: 11

ACCT 300	Payroll and Bookkeeping Services	
ACCT 325	Government/Not-For-Profit Accounting	
ACCT 332	Business Law II	
ACCT 351	Fraud Examination	
ACCT 360	Accounting Information Systems	
ACCT 415	Energy Law	
ACCT 431	Advanced Auditing and Assurance	
ACCT 499	Special Topics	

BUS 497	Internship	
DATA 347	Data Analytics and Visualization	
ECON 318	Money and Banking	
FIN 360	Entrepreneurial Finance	
FIN 458	Financial Analysis and Valuation	
<b>Electives</b>		<b>11</b>
(To meet the 120 SH graduation requirement)		
<b>Total Hours</b>		<b>120-122</b>

## Associate of Applied Science in Accounting

### General Education Courses

COMM 110	Fundamentals of Public Speaking	3
ENGL 110	College Composition I	3
ENGL 120	College Composition II	3
ECON 201 or ECON 202	Principles of Microeconomics Principles of Macroeconomics	3
MATH 210	Elementary Statistics	4
UNIV 110	First Year Seminar	2

### Required Business Core Courses (12)

BOTE 247	Spreadsheet Applications	3
BUS 269	Professional Ethics	3
BUS 305	Business Communication	3
FIN 353	Principles of Financial Management	3

### Required Accounting Track Courses (24)

ACCT 200	Elements of Accounting I	3
ACCT 201	Elements of Accounting II	3
ACCT 300	Payroll and Bookkeeping Services	3
ACCT 315	Legal Environment of Business	3
ACCT 321	Managerial Accounting	3
ACCT 360	Accounting Information Systems	3
ACCT 411	Taxation of Individuals	3
DATA 347	Data Analytics and Visualization	3

### Select 6 Credits to Complete Accounting Track

ACCT 351	Fraud Examination	3
ACCT 412	Taxation of Property Transactions and Business Entities	3
BUS 497	Internship	0

<b>Total Hours</b>		<b>60</b>
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## Accounting Minor

ACCT 200	Elements of Accounting I	3
ACCT 201	Elements of Accounting II	3
ACCT 301	Intermediate Accounting I	3
ACCT 302	Intermediate Accounting II	3
ACCT 321	Managerial Accounting	3

Select two of the following: 6

ACCT 300	Payroll and Bookkeeping Services	3
ACCT 303	Intermediate Accounting III	3
ACCT 325	Government/Not-For-Profit Accounting	3
ACCT 411	Taxation of Individuals	3
ACCT 412	Taxation of Property Transactions and Business Entities	3

<b>Total Hours</b>		<b>21</b>
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## Fraud Examination Minor

ACCT 200	Elements of Accounting I	3
ACCT 201	Elements of Accounting II	3
ACCT 351	Fraud Examination	3
ACCT 360	Accounting Information Systems	3
CJ 226	Introduction to Criminal Investigation	3
CJ 229	Interviewing and Interrogation	3
CJ 450	White-Collar Crime	3
Select one of the following:		
LEGL 322	Criminal Law	3
LEGL 350	Criminal Procedure	3
Total		24

## Accounting Concentration (Non-Accounting Majors)

ACCT 200	Elements of Accounting I	3
ACCT 201	Elements of Accounting II	3
Select two of the following:		6
ACCT 300	Payroll and Bookkeeping Services	
ACCT 301	Intermediate Accounting I	
ACCT 321	Managerial Accounting	
ACCT 325	Government/Not-For-Profit Accounting	
ACCT 411	Taxation of Individuals	
<b>Total Hours</b>		<b>12</b>