

ACCOUNTING (ACCOUNT)

Courses

ACCOUNT 244 INTRODUCTION TO FINANCIAL ACCOUNTING 3 Units

This course introduces students to the principles of financial accounting. Topics include the basic accounting cycle (i.e., double entry accounting), financial statements (i.e., income statement and balance sheet), and discussions of specific accounting rules at an introductory level.

PREREQ: (MATH 139 OR MATH 141 OR MATH 142) AND (15 CREDITS IN PROGRESS FOR ACCOUNTING MAJORS OR 24 CREDITS IN PROGRESS AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA)))

ACCOUNT 249 INTRODUCTION TO MANAGERIAL ACCOUNTING 3 Units

This course introduces the student to the relevance, use, and interpretation of accounting information for decision making in support of business strategy. Topics include product costing (job order, process, absorption, variable), pricing, understanding cost structures (cost behavior), short-term decision-making, operational budgeting, evaluating performance, analyzing financial statements and ethical decision making.

PREREQ: ACCOUNT 244 AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 250 INTRO TO ACCOUNTING THEORY & FOUNDATIONS 3 Units

This course provides foundational knowledge of the theories, concepts, and skills that drive financial accounting. Topics include the basis for financial accounting standards, the processes organizations use to generate and analyze financial statements, and controls over financial reporting and assets.

PREREQ: ACCOUNT 244 AND 2.50 CUMULATIVE GPA AND (ACCOUNTING OR FINANCE MAJOR)

ACCOUNT 285 INTRO TO BLOCKCHAIN & CRYPTOCURRENCIES 3 Units

Introduction to blockchain and cryptocurrency technology. Students will learn how distributed ledger systems operate, i.e. blockchains, and their interaction with cryptocurrencies. In addition, students will explore cryptocurrencies in the context of monetary history, economic theory, accounting, and taxation.

COREQ: PRIOR COMPLETION OR CONCURRENT ENROLLMENT IN ACCOUNT 244

ACCOUNT 293 ACCOUNTING AND BUSINESS EXPERIENCES *Repeatable* 1-3 Units

An opportunity to gain credit for hands-on experience in accounting-related work to develop a greater understanding of the overall business environment. Course requires a paid work experience of at least 100 hours; employer feedback and a written report are required.

PREREQ: ACCOUNT 244 AND 2.50 CUMULATIVE GPA AND ACCOUNTING MAJOR AND INSTRUCTOR CONSENT

ACCOUNT 296 SPECIAL STUDIES *Repeatable* 1-3 Units

Group activity. Not offered regularly in the curriculum but offered on topics selected on the basis of timeliness, need, and interest, and generally in the format of regularly scheduled Catalog offerings. Repeatable for a maximum of 3 credits in the accounting major and a maximum of 6 credits in the degree.

PREREQ: ACCOUNT 244 AND 2.50 CUMULATIVE GPA

ACCOUNT 298 INDEPENDENT STUDY *Repeatable* 1-3 Units

Study of a selected topic or topics under the direction of a faculty member. Repeatable.

PREREQ: (MATH 139 OR MATH 141 OR MATH 142) AND ((ACCOUNTING MAJOR: 2.50 COMBINED CUMULATIVE GPA AND A MINIMUM OF 15 CREDITS) OR (NON-ACCOUNTING MAJOR: 24 CREDITS)) AND INSTRUCTOR CONSENT

ACCOUNT 341 INTERMEDIATE ACCOUNTING I 3 Units

This course covers financial accounting topics, with an emphasis on assets and liabilities. This course emphasizes the application, interpretation, and analysis of accounting principles and procedures for complex accounting and reporting topics.

PREREQ: (ACCOUNT 249 OR ACCOUNT 250) AND BEINDP 288 AND BEINDP 290 AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA)) COREQ: PRIOR COMPLETION OR CONCURRENT ENROLLMENT IN ECON 245 AND ITSCM 280

ACCOUNT 343 INTERMEDIATE ACCOUNTING II 3 Units

This course continues the coverage of financial accounting topics started in ACCOUNT 341, with an emphasis on liabilities, equity, and other specialized financial accounting topics. This course emphasizes the application, interpretation, and analysis of accounting principles and procedures for complex accounting and reporting topics.

PREREQ: ACCOUNT 341 AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 351 INDIVIDUAL TAXATION 3 Units

A study of federal income tax laws with emphasis on the individual taxpayer, particularly of employees and sole proprietors. The study includes a review of current proposals, discussion of practical problems in tax planning and practice in the preparation of tax returns.

PREREQ: (ACCOUNT 249 OR ACCOUNT 250) AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 352 BUSINESS TAXATION 3 Units

This course examines federal tax laws that are applicable to corporations and partnerships. In addition, students will explore ancillary tax topics that directly affect the evolving landscape of business taxation.

PREREQ: (ACCOUNT 249 OR ACCOUNT 250) AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 354 ACCOUNTING INFORMATION SYSTEMS 3 Units

This course examines the nature of accounting information systems and the ways in which various components are integrated to provide relevant and reliable financial information for decision making. Students will also study the role of technology on financial reporting and internal control, system analysis and related issues in ethics.

PREREQ: (COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA) COREQ: PRIOR COMPLETION OR CONCURRENT ENROLLMENT IN ITSCM 280 AND ACCOUNT 341

ACCOUNT 355 VITA - INCOME TAX E-FILED CLINIC 3 Units

This course provides students a hands on opportunity to prepare federal and state income tax returns that will be electronically filed.

PREREQ: (COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA) COREQ: PRIOR COMPLETION OR CONCURRENT ENROLLMENT IN ACCOUNT 351 OR ACCOUNT 352

ACCOUNT 356 INTERMEDIATE MANAGERIAL ACCOUNTING 3 Units

This course presents an overview of basic cost measurement principles and an in-depth examination of costing systems. It focuses on cost allocation methods including product costing procedures and techniques. This course also examines the elements of performance management and measurement systems, together with budgets and variances.
PREREQ: (COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA) COREQ: PRIOR COMPLETION OR CONCURRENT ENROLLMENT IN ACCOUNT 341

ACCOUNT 357 SERVICE IN ACCOUNTING 3 Units

This course gives the student the opportunity to meet academic objectives through provision of community service. Students will work with community partners to meet real needs in the community by applying knowledge from their business courses. This course will also give students the opportunity to reflect on the value of these experiences from a community and interpersonal perspective.
PREREQ: (ACCOUNT 249 OR ACCOUNT 250) AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 453 TAX RESEARCH 3 Units

Tax Research is an exploratory course that examines local, state, federal, and international tax laws, with an emphasis on finding primary sources and communicating research results.
PREREQ: (ACCOUNT 351 OR ACCOUNT 352) AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 461 ADVANCED ACCOUNTING 3 Units

This course presents an in-depth examination of advanced accounting topics. Topics may change over time but potential topics include: accounting for business combinations including mergers, parent-subsidiary relationships, and consolidated statements, accounting for partnerships, foreign currency translations, and an introduction to international accounting.
PREREQ: ACCOUNT 343 AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 463 ACCOUNTING FOR NONPROFIT ORGANIZATIONS 3 Units

This course is designed to provide students with an in-depth study of accounting for state and local governments, colleges and universities, health-care entities, and voluntary health and welfare organizations.
PREREQ: ACCOUNT 341 AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 465 AUDITING 3 Units

This course introduces the student to auditing, attestation, and assurance services. Specific topics include materiality, audit risk, audit evidence, audit planning, AICPA audit standards, professional ethics, and legal liability. Additional topics include sampling, tests of controls and substantive tests, auditing EDP systems, preparing audit reports, and assessing internal control policies and procedures.
PREREQ: ACCOUNT 341 AND ACCOUNT 354 AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 466 ADVANCED MANAGERIAL ACCOUNTING 3 Units

The course emphasizes critical thinking in using accounting information to motivate employees, align employee incentives with the goals of the firm, and evaluate the performance of business unit and business unit managers. The course focuses on using accounting information for internal decision-making, managerial control, performance evaluation, and elements of incentive system design.
PREREQ: ACCOUNT 356 AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 467 FRAUD EXAMINATION 3 Units

This course covers the prevention and detection of fraud with an emphasis on investigation techniques. Course topics include fraud risk factors, internal control assessment and design, fraud scheme-specific red flags, evidence collection and analysis, and interviewing techniques.
PREREQ: ACCOUNT 343 AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 475 ADVANCED AUDITING 3 Units

This course is an advanced course covering audit theory, current audit practice, and auditor professional skills. An in-depth analysis of selected advanced topics in auditing includes professional auditing standards, planning, evidence, internal control, audit sampling, IT auditing, reporting, integrative audit case, internal auditing.
PREREQ: ACCOUNT 465 AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 480 ACCOUNTING ANALYTICS 3 Units

This course is intended to provide students with an understanding of data analytic thinking and terminology as well as hands-on experience with data analytics tools and techniques. Students should leave this course with the skills necessary to translate accounting and business problems into actionable proposals that they can competently present to managers and data scientists.
PREREQ: ACCOUNT 354 AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 490 WORKSHOP *Repeatable* 2 Units

Group activity-oriented presentations emphasizing "hands-on" and participatory instructional techniques. Repeatable.
PREREQ: ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA)) AND INSTRUCTOR CONSENT

ACCOUNT 491 TRAVEL STUDY *Repeatable* 3 Units

Variable topics. Faculty-led courses abroad.
PREREQ: ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA)) AND INSTRUCTOR CONSENT

ACCOUNT 493 INTERNSHIP IN ACCOUNTING *Repeatable* 1-12 Units

An opportunity for selected upperclassmen to gain work experience in one of the various areas of accounting practice during a semester or summer. The course includes close faculty-employer coordination and an appropriate written report on the work experience.
PREREQ: ACCOUNT 343 AND ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA)) AND INSTRUCTOR CONSENT

ACCOUNT 496 SPECIAL STUDIES *Repeatable* 1-3 Units

Group activity. Not offered regularly in the curriculum but offered on topics selected on the basis of timeliness, need, and interest, and generally in the format of regularly scheduled Catalog offerings. Repeatable for a maximum of 3 credits in the accounting major and a maximum of 6 credits in the degree.

PREREQ: ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA))

ACCOUNT 497 EXCHANGE STUDY *Repeatable* 1-12 Units

Variable topics. Repeatable to a maximum of 15 credits.

PREREQ: ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA)) AND INSTRUCTOR CONSENT

ACCOUNT 498 INDEPENDENT STUDIES *Repeatable* 1-3 Units

Study of a selected topic or topics under the direction of a faculty member. Repeatable.

PREREQ: ((COBE MAJOR: 2.50 CUMULATIVE GPA) OR (NON-COBE MAJOR/MINOR/COBE MINOR: 2.00 CUMULATIVE GPA)) AND INSTRUCTOR CONSENT