

# Accounting (ACCT) Courses

## **ACCT1210 Financial Accounting**

This introductory course acquaints students with the basic principles, practices and theories of financial accounting. Topics include the identification, measurement and recording of the financial effects of economic events on enterprises. Emphasis is placed on the understanding and use of financial statements for the corporation and interpretation and use of financial statement information in business decisions, and a study of the system that produces this information. (OL)  
Offered at Charlotte, Denver, North Miami, Online, Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT1220 Managerial Accounting**

This course is the second of two required accounting courses to be completed by students pursuing degrees in business and hospitality. Students learn the nature, application and behavior of costs in both the goods-producing sector and service-producing sector. Various approaches to preparing budgets are also discussed. Decision making utilizing the topics discussed is emphasized. Prerequisite(s): ACCT1210 or (ACCT1002 or ACCT1007 or ACCT1012 or ACCT1022 or ACCT1202 or ACCT2002 or ACCT2004). (OL)  
Offered at Charlotte, Denver, North Miami, Online, Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT2010 Personal Budgeting and Planning**

This course focuses on personal financial planning for a variety of life situations. Topics include money management strategies, consumer credit, insuring your resources and personal purchasing decisions. Topics are discussed with real-world applications.  
Offered at Charlotte  
4.5 Quarter Credit Hours

## **ACCT2021 Intermediate Accounting I**

This course provides an introduction to theories, practice and the conceptual framework in financial accounting. Students expand their knowledge of revenue recognition, cash, and accounts receivable, including account valuation and the impact of related transactions on periodic net income and financial position.  
Prerequisite(s): ACCT1210, FIT1040. (OL)  
Offered at Charlotte, Online, Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT2022 Intermediate Accounting II**

This course is a continuation of Intermediate Accounting I. Students expand their knowledge of remaining asset groups, including inventory and non-current assets, as well as the entire spectrum of liabilities.  
Prerequisite(s): ACCT2021. (OL)  
Offered at Charlotte, Online, Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT2023 Intermediate Accounting III**

This course serves as a continuation of Intermediate Accounting II. Special topics are studied such as accounting for stockholders' equity, earnings per share, income taxes, leases, investments, accounting for changes and errors, and the statement of cash flows.  
Prerequisite(s): ACCT2022. (OL)  
Offered at Charlotte, Online, Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT2035 Accounting Software**

In this interactive course, students gain experience with a commercial accounting software package. The course is conducted in a laboratory setting. The software program is selected based on local market demand and designed for small- to medium-sized businesses. Basic through advanced setup, maintenance and the entire accounting cycle are completed using the software. Students master the reporting function and also work with payroll, sales and pricing transactions by customer and/or job. Advanced topics such as the audit trail, closing the books and reversing journal entries are explored. Prerequisite(s): ACCT1210 or (ACCT1002 or ACCT1007 or ACCT1012 or ACCT1022 or ACCT1202 or ACCT2002 or ACCT2004). (OL)  
Offered at Charlotte, Online, Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT3011 Federal Taxes I**

This course is a study of federal tax laws and treasury regulations and their application to the income of individuals. Practice is given in the preparation of tax returns, supplemental forms and schedules required to be filed by individuals.  
Prerequisite(s): ACCT1210 or (ACCT1002 or ACCT1007 or ACCT1012 or ACCT1022 or ACCT1202 or ACCT2002 or ACCT2004). (OL)  
Offered at Charlotte, Online, Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT3012 Federal Taxes II**

This course involves the study of federal tax laws pertaining to sole proprietorships, advanced personal tax situations, partnerships and corporations.  
Prerequisite(s): ACCT3011.  
Offered at Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT3030 Not-For-Profit Accounting**

This course introduces students to the accounting procedures of local and state governments. It also introduces students to the accounting standards of organizations that exist and operate for purposes other than to provide goods and services at a profit. The Single Audit Act (OMB Circular A-133), government auditing standards (the "yellow book") and preparation of federal form 990 are also studied.  
Prerequisite(s): ACCT1220 or ACCT2023.  
Offered at Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT3031 Cost Accounting I**

This course provides an introduction to accounting in a manufacturing business. Costing procedures covered include activity-based costing, job order cost, process cost, joint cost, standard cost and variance analysis. Prerequisite(s): ACCT1220 or ACCT3023 or (ACCT1002 or ACCT1007 or ACCT1012 or ACCT1022 or ACCT1202 or ACCT2002 or ACCT2004). (OL)  
Offered at Charlotte, Online, Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT3032 Cost Accounting II**

This course focuses on a study of more advanced problems encountered in a manufacturing environment. Topics covered include process costing, standard costing, joint product costing, manufacturing budgeting, overhead rate calculation (plant-wide and departmental), and activity-based overhead rates.  
Prerequisite(s): ACCT3031.  
Offered at Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT3040 Auditing**

This course is designed to acquaint the student with methods of verification, analysis and interpretation of generally accepted auditing procedures. The mechanics of planning and implementing an audit and the preparation of reports are studied.  
Prerequisite(s): ACCT2023. (OL)  
Offered at Charlotte, Online, Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT3045 Internal Auditing**

The internal audit function of the modern organization is the subject of this course, with a concentration on the nature of operational auditing, its objectives, procedures and standards. Attention is given to the analysis of the various administrative and accounting controls on which management depends for efficiency and effectiveness of operations.  
Prerequisite(s): ACCT3040. (OL)  
Offered at Online, Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT3050 Advanced Accounting**

This course is designed to provide students with an introduction to international accounting and the knowledge to prepare consolidated financial statements.  
Prerequisite(s): ACCT2023. (OL)  
Offered at Charlotte, Online, Providence, Providence CE  
4.5 Quarter Credit Hours

**ACCT3055 Casino Accounting**

This course focuses on the characteristics of casino accounting by providing a history of the gaming industry. This history describes the evolution of the systems of internal control used in casino operations, and illustrates the accounting methods used to comply with state and federal regulations according to generally accepted accounting principles and the AICPA Guide to the Casino and Gaming Industry.

Prerequisite(s): ACCT1210 or (ACCT1002 or ACCT1007 or ACCT1012 or ACCT1022 or ACCT1202 or ACCT2002 or ACCT2004). (OL)

Offered at Online, Providence, Providence CE

4.5 Quarter Credit Hours

**ACCT3060 Accounting Information Systems**

This course prepares accounting majors for the technology issues they will face in their careers and effective communications with information technology personnel within organizations. Topics covered include transaction and data processing cycles, systems analysis and design, computer fraud and internal control, and auditing accounting information systems.

Prerequisite(s): ACCT1220 or ACCT3040. (OL)

Offered at Charlotte, Online, Providence, Providence CE

4.5 Quarter Credit Hours

**ACCT3065 Advanced Accounting Software**

In this interactive course, students expand their knowledge of accounting software. The software program is selected based on local market demand and designed for larger, multi-location business. Students learn how accounting functions are performed in a more advanced accounting software package. Students perform set up and maintenance of the software, enter accounting transactions and prepare reports. The course is conducted in a computer lab setting.

Prerequisite(s): ACCT2035, ACCT3040.

Offered at Providence, Providence CE

4.5 Quarter Credit Hours

**ACCT3080 Fraud Examination: Theory and Practice**

This course covers accounting and legal concepts along with the procedures that are necessary to accomplish fraud detection, fraud investigation and fraud prevention duties. Students learn how to analyze allegations of fraud and how to utilize accounting and investigative skills during a fraud investigation. Computerized application development assists in case analysis. Expert witness testimony is also discussed along with a review of the variety of ways to communicate findings.

Prerequisite(s): ACCT1210 or (ACCT1002 or ACCT1007 or ACCT1012 or ACCT1022 or ACCT1202 or ACCT2002 or ACCT2004), FIT1040. (OL)

Offered at Charlotte, Online, Providence, Providence CE

4.5 Quarter Credit Hours

**ACCT4012 Taxes and Business Decisions**

This course examines the income tax issues that must be considered by managers prior to making business decisions. Topics include tax aspects of selecting a type of business entity; acquisition, use and disposal of fixed assets; investments; capital gains and losses; nontaxable transactions; payroll taxes; and income tax planning. This course is an elective for non-accounting majors only.

Prerequisite(s): ACCT1210 or (ACCT1002 or ACCT1007 or ACCT1012 or ACCT1022 or ACCT1202 or ACCT2002 or ACCT2004).

Offered at Charlotte, Providence, Providence CE

4.5 Quarter Credit Hours

**ACCT4050 International Accounting**

Accounting for and reporting upon the financial aspects of a multinational corporation are addressed in this course. Topics include foreign currency transactions, foreign currency translation (FASB 52), and accounting policies and practices of countries other than the United States.

Prerequisite(s): ACCT2023.

Offered at Providence, Providence CE

4.5 Quarter Credit Hours

**ACCT4060 Accounting Seminar**

This course is delivered in a seminar format and serves as the capstone course for seniors majoring in Accounting. Using knowledge obtained through previous accounting coursework, students analyze and report on contemporary issues in accounting and auditing. Computer software is used extensively throughout the course.

Prerequisite(s): ACCT2035, ACCT3011, ACCT3031, ACCT3040, senior status. (OL)

Offered at Online, Providence, Providence CE

4.5 Quarter Credit Hours

**ACCT4065 Accounting and Financial Analysis Seminar**

This course is delivered in the seminar format and serves as the capstone for seniors pursuing the bachelor of science degree in Corporate Accounting and Financial Analysis. Students use the knowledge obtained through their other required accounting and finance courses to further develop their critical thinking and decision-making skills on accounting and financial analysis-related topics. Students use spreadsheet software to conduct analyses when appropriate.

Prerequisite(s): ACCT3031, ACCT3040, FISV3080, senior status.

Offered at Charlotte

4.5 Quarter Credit Hours

**ACCT6001 Accounting Theory**

This course involves an overview of the theory of accounting with emphasis on recent pronouncements issued by the Financial Accounting Standards Board.

Prerequisite(s): ACCT3050, completion of required accounting prerequisite and foundation courses. (HY)

Offered at Providence

3 Semester Credits

**ACCT6003 Advanced Auditing**

This course reviews various relevant auditing topics and enhances students' understanding of compilations, reviews and other attestation services so that they may perform certain audit procedures in a practice case format. This course is highly interactive with students working on various cases in a group format.

Prerequisite(s): ACCT3040, completion of required accounting prerequisite and foundation courses, knowledge of spreadsheet software. (HY)

Offered at Providence

3 Semester Credits

**ACCT6020 Individual Taxation**

This course offers students a practical approach to understanding the complexity of the U.S. tax system. Discussion centers on the tax laws as a means of fiscal policy. The course is designed to teach students how to research and understand the initiation of tax law in the legislature, how this is brought through the Treasury Department, and how judicial interpretation affects the understanding of tax issues. Emphasis in the course is on examination of the law of individual taxation from the standpoint of the Internal Revenue Code and pertinent regulations to ultimately foster an understanding of the U.S. tax system and the sources behind the law. Contemporary tax planning techniques are discussed throughout the course.

Prerequisite(s): ACCT3011, completion of required accounting prerequisite and foundation courses. (HY)

Offered at Providence

3 Semester Credits

**ACCT6021 Corporate Taxation**

This course offers the student a practical approach to understanding the complexity of the U.S. tax system. Discussion centers on the tax laws as a means of fiscal policy. Students explore how to plan to utilize the tax system for financing company needs. The course is designed to teach students how to research and understand the initiation of tax law, how this is brought through the Treasury Department, and how judicial interpretation affects the understanding of tax issues. Emphasis is placed on effective planning to assist shareholders to achieve desired goals in the formation, operation and liquidation stages of a corporation. Contemporary tax planning techniques are discussed throughout the course.

Prerequisite(s): ACCT3011, completion of required accounting prerequisite and foundation courses. (HY)

Offered at Providence

3 Semester Credits

**ACCT6410 Income Tax Planning**

This course offers students a practical approach to understanding the complexity of the U.S. tax system. Discussion centers on the tax laws as a means of fiscal policy. The course is designed to teach students how to research and understand the initiation of tax law in the legislature, how this is brought through the Treasury Department, and how judicial interpretation affects the understanding of tax issues. Emphasis is on examination of the law of individual taxation from the standpoint of the Internal Revenue Code and pertinent regulations to ultimately foster an understanding of the U.S. tax system and the sources behind the law. Contemporary tax planning techniques are emphasized throughout the course.

Prerequisite(s): FISV5000. (HY) (OL)

Offered at Online, Providence

3 Semester Credits