

Accounting (ACCT) Courses

ACCT1210 Financial Accounting

This course introduces students to 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, interpretation and use of financial statement information in business decisions, and a study of the system that produces this information. Prerequisite(s): BUS1001 or EQN1001 or EVNT1001 or FSM1001 or FSM2025 or FSM2045 or HOSP1001 or HSC1010 or SEE1001 or SPM1001 (or concurrent), (FIT1040 or FSM2007) (or concurrent).

Offered at Charlotte, Online, Providence
3 Semester Credits

ACCT1220 Managerial Accounting

This course covers how accounting information is used internally for planning, controlling, and decision making. Students learn the nature, application, and behavior of costs for manufacturers, retailers and service providers. The preparation of operating and financial budgets is also covered. Students explore how accounting information is utilized internally to make business decisions relevant to performance evaluation and help align with the organization's goals.

Prerequisite(s): ACCT1210.
Offered at Charlotte, Online, Providence
3 Semester Credits

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.

Offered at Charlotte, Online, Providence
3 Semester Credits

ACCT2150 Accounting for Hospitality Service Organizations

This course combines the concepts of accounting theory and practices with the specialized requirements of hospitality service organizations. The course introduces the nature and purpose of accounting, the double-entry system, accounting documents, and financial statements of service organizations. Comprehensive coverage is given to revenue and expense accounting, inventory systems, vertical, horizontal and ratio analyses, accounting for current assets and current liabilities with particular focus on unearned revenue, intangible assets, selective topics in property and equipment accounting and sales forecasting.

Prerequisite(s): COHM2010, FIT1040 or FSM2007 (or concurrent).
Offered at Charlotte, Online, Providence
3 Semester Credits

ACCT2210 Intermediate Accounting Theory and Practice 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, inventory, and property, plant and equipment.

Prerequisite(s): ACCT1210.
Offered at Charlotte, Online, Providence
3 Semester Credits

ACCT2220 Intermediate Accounting Theory and Practice II

This course serves as a continuation of Intermediate Accounting Theory and Practice I. Special topics are studied such as accounting for current and non-current liabilities, stockholders' equity, earnings per share, income taxes, leases, investments, accounting for changes and errors, and the statement of cash flows.

Prerequisite(s): ACCT2210.
Offered at Charlotte, Online, Providence
3 Semester Credits

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.
Offered at Charlotte, Online, Providence
3 Semester Credits

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 Charlotte, Providence
3 Semester Credits

ACCT3030 Not-For-Profit and Governmental 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): ACCT2220.
Offered at Charlotte, Providence
3 Semester Credits

ACCT3035 Cost Accounting

This course focuses on the study of accounting in a manufacturing business and advanced topics. Costing procedures covered include job order costing and overhead application rates, activity-based costing, process costing, joint costs allocations, standard costing and variance analysis.

Prerequisite(s): ACCT1220.
Offered at Charlotte, Online, Providence
3 Semester Credits

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): ACCT2220.
Offered at Charlotte, Online, Providence
3 Semester Credits

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): ACCT2220.
Offered at Charlotte, Online, Providence
3 Semester Credits

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.
Offered at Online, Providence
3 Semester Credits

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 ACCT4040.

Offered at Charlotte, Online, Providence

3 Semester Credits

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.

Offered at Charlotte, Online, Providence

3 Semester Credits

ACCT3150 Financial Management for Hospitality Service Organizations

This course presents how accounting information is used by management to analyze and measure the efficiency and profitability of hospitality service organizations. The course emphasizes the managerial uses of budgets and variance analysis, relevant cost analysis, regression analysis, and cost-volume-profit relationships. Net present value, internal rate of return, risk and cost of capital are also discussed.

Prerequisite(s): ACCT1210 or ACCT2150, FIT1040 or FSM2007 (or concurrent).

Offered at Charlotte, Online, Providence

3 Semester Credits

ACCT4040 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): ACCT2220.

Offered at Charlotte, Online, Providence

3 Semester Credits

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): ACCT2220.

Offered at Providence

3 Semester Credits

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, ACCT3035, ACCT4040, senior status.

Offered at Online, Providence

3 Semester Credits

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): ACCT3035, ACCT4040, FISV3080, senior status.

Offered at Charlotte

3 Semester Credits

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.

Offered at Online, 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): ACCT4040, completion of required accounting prerequisite and foundation courses, knowledge of spreadsheet software.

Offered at Online, 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.

Offered at Online, 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.

Offered at Online, Providence

3 Semester Credits