

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 MGMT1001 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

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): 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): ACCT2022 or 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

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

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 or ACCT2220.

Offered at Charlotte, 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

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): ACCT2023 or ACCT2220.

Offered at Charlotte, 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