

# ACCOUNTING (ACCOUNT)

## ACCOUNT 201-DL Introduction to Financial Accounting (1 Unit)

This course introduces students to the fundamentals of financial accounting with emphasis on the identification, recording, and communication of accounting information to external users in accordance with generally accepted accounting principles (GAAP). Other topics include the key elements of effective systems of internal control, the financial implications of management decision, and the analysis and interpretation of information reported in a company's financial statements.

## ACCOUNT 202-DL Introduction to Managerial Accounting (1 Unit)

This course introduces students to the fundamentals of managerial accounting with emphasis on providing relevant and timely accounting information and analysis to managers for use in planning, decision making, and controlling strategic operational objectives. Topics include the classifications of costs and different ways of reporting and analyzing those costs; the operating budgeting process; capital budgeting; and job-order, standard, process, and activity-based costing systems.

**Prerequisite:** ACCOUNT 201-DL.

## ACCOUNT 208-DL Income Tax I (1 Unit)

This course introduces students to the fundamentals of taxation at the Federal level with emphasis on individual tax returns. Topics include gross income, deductions, capital gains and losses, taxable income, and tax liability. Individual income tax returns are prepared using IRS forms and schedules. Other topics include the sources of individual tax authority, identifying tax planning opportunities for individuals, and performing tax research.

**Prerequisite:** ACCOUNT 202-DL. The prerequisite for ACCOUNT 208 is ACCOUNT 202; however, these two courses may be taken concurrently.

## ACCOUNT 210-DL Intermediate Accounting I (1 Unit)

This course introduces students to accounting theory, the conceptual framework, and provides in-depth coverage of the preparation of financial statements for external users. Valuation and reporting issues relating to cash, accounts and notes receivable, inventories, property, plant and equipment, intangible assets and natural resources, and other assets are addressed, as well as the income statement accounts relating to each of the above.

**Prerequisite:** ACCOUNT 202-DL.

## ACCOUNT 211-DL Intermediate Accounting II (1 Unit)

This course continues the in-depth coverage of the generally accepted accounting principles relating to selected financial statement accounts. Valuation and reporting issues relating to current liabilities, income tax allocations, operating and capital leases, pension plans, investments, and stockholders' equity are addressed, as well as the income statement accounts relating to each of the above. It also covers the application of present value concepts in accounting.

**Prerequisite:** ACCOUNT 210-DL.

## ACCOUNT 308-DL Income Tax II (1 Unit)

This course focuses on taxation at the Federal level with emphasis on tax returns prepared by corporations, partnerships, and S corporations, as well as estate and gift tax returns. Topics include corporate formation and capital structure, corporate income tax, other corporate levies, consolidated tax returns, partnerships, and S-corporations, including the preparation of selected tax returns using IRS forms and schedules.

**Prerequisite:** ACCOUNT 208-DL.

## ACCOUNT 310-DL Managerial Cost Accounting (1 Unit)

Managerial uses of cost data in planning, controlling, and evaluating organizational activities and in making business decisions. Topics

include discussion of activity-based costing, standard costs, inventory costing, and review of cost allocation techniques. In addition, contemporary topics, including pricing decisions, balanced scorecard, and capital budgeting techniques will be discussed, along with ethical and behavioral issues addressing both manufacturing and service sectors.

**Prerequisite:** ACCOUNT 202-DL.

## ACCOUNT 320-DL Forensic Accounting (1 Unit)

This course introduces students to the fundamentals of forensic accounting. Topics include services provided by forensic accountants, areas of law relating to fraud examination and litigation services, and investigative techniques, including the collection and evaluation of evidence. The evaluation of systems designed to prevent fraud, the red flags of fraud, and fraud detection through analysis of financial information is stressed throughout.

**Prerequisite:** ACCOUNT 201-DL.

## ACCOUNT 330-DL Accounting Information Systems (1 Unit)

This course introduces students to the role of accounting information systems, tools used to perform accounting data analytics, how data and information move within organizations, and organizational risks and control issues. These concepts are applied to explain how information systems connect business structure, processes, and performance, how technology is used for data analysis and visualization, how technology alters control techniques, and how to identify commonly used information architectures.

**Prerequisite:** ACCOUNT 202-DL.

## ACCOUNT 340-CN Government and Nonprofit Accounting (1 Unit)

The defining characteristics of accounting for government and nonprofit organizations.

## ACCOUNT 340-DL Governmental and Nonprofit Accounting (1 Unit)

This course introduces students to the fundamentals of accounting for government and nonprofit organizations. Topics include fund accounting, identification and recording of financial transactions, the budgeting process, and the concepts and principles underlying the financial reports of both governmental and nonprofit organizations.

**Prerequisite:** ACCOUNT 202-DL.

## ACCOUNT 350-DL Auditing I (1 Unit)

This course introduces students to the fundamentals of auditing theory and practice. Topics include the related professional standards and professional ethics, the legal liability of CPAs, planning an audit, the evaluation of a system of internal controls, including in IT environments, and audit sampling. The course concludes with an explanation of the application of these auditing procedures to the audit of cash and financial instruments.

**Prerequisite:** ACCOUNT 210-DL.

## ACCOUNT 360-DL Auditing II (1 Unit)

This course introduces students to the design and application of auditing procedures to the audits of receivables, inventories, property, plant and equipment, and other assets, as well as accounts payable, other current and long-term liabilities, and stockholders' equity, as well as the income statement accounts relating to each of the above. Other topics include auditors' reports, integrated audits, and other assurance services provided by CPAs.

**Prerequisite:** ACCOUNT 350-DL.

## ACCOUNT 370-CN Advanced Accounting (1 Unit)

Accounting for multi-corporate entities and acquisitions, consolidated financial statements, accounting for state and local governments, partnerships, accounting for non-profit organizations, and foreign operations.

**Prerequisite:** ACCOUNT 211-DL.

**ACCOUNT 380-DL AI and Data Analytics in Accounting (1 Unit)**

This course enables students to develop a digital, data-driven mindset within the context of accounting. The first part of the course introduces the field of data analytics, describes its benefits and roles in accounting, and explains how to engage with data scientists and AI specialists to define problems, analyze data, and arrive at data-driven insights. The second part focuses on applying those principles to real-life use cases in managerial accounting, financial accounting and reporting, auditing, and taxation.

**Prerequisite:** ACCOUNT 202-DL, ACCOUNT 208-DL, ACCOUNT 330-DL, and ACCOUNT 350-DL.

**ACCOUNT 390-CN Topics in Accounting: (1 Unit)**

Topics vary. May be repeated for credit with different topic.

**ACCOUNT 390-DL Topics in Accounting: (1 Unit)**

Topics vary. May be repeated for credit with different topic.

**ACCOUNT 399-CN Independent Study (1 Unit)**