ACCT 2110-006
Financial Accounting
Joan Joseph
TR 6:00-7:50
Spring 2006

Course Content: A study of financial accounting emphasizing income measurement, the valuation of assets, accounting for liabilities and shareholder’s equity. Proper financial statement presentation and disclosure covered in detail.

Prerequisites: Not open to freshmen. One math course, GNM 1157 or higher.

Attendance: Required.

Class Format: Lecture/Discussion

Paper/Projects: Internet Homework Assignments

Evaluation: Tests, quizzes & homework.
Objectives:  This course is intended to provide the student with problem-solving skills which can be utilized in the decision-making process. It includes an examination of the techniques, methods, and procedures used in carrying out the managerial accounting function. Students should acquire skills which will be helpful in fulfilling the requirements of upper-division business courses, as well as roles to be filled in the “real world.”

Course Content:  This course will involve gaining familiarity with terminology used in managerial accounting as well as the topics of cost categorization, cost behavior, job-order costing, process costing, variance analysis, cost-profit-volume relationships, variable costing, activity-based costing, capital budgeting, and service department cost allocation.

Prerequisites: ACCT 2110 with a grade of “C” or better.

Attendance: Attendance is not mandatory, but is very highly recommended.

Class Format: Problem discussions, with infrequent formal lecture presentations.


Papers/Projects: Written article synopses may be submitted for bonus point consideration.

Evaluation: Mandatory examinations, and optional quizzes, computer problems, and article synopses.
Objectives: This course is intended to provide the student with problem-solving skills which can be utilized in the decision-making process. It includes an examination of the techniques, methods, and procedures used in carrying out the managerial accounting function. Students should acquire skills which will be helpful in fulfilling the requirements of upper-division business courses, as well as roles to be filled in the “real world.”

Course Content: This course will involve gaining familiarity with terminology used in managerial accounting as well as the topics of cost categorization, cost behavior, job-order costing, process costing, variance analysis, cost-profit-volume relationships, variable costing, activity-based costing, capital budgeting, and service department cost allocation.

Prerequisites: ACCT 2110 with a grade of “C” or better.

Attendance: Attendance is not mandatory, but is very highly recommended.

Class Format: Problem discussions, with infrequent formal lecture presentations.


Papers/Projects: Written article synopses may be submitted for bonus point consideration.

Evaluation: Mandatory examinations, and optional quizzes, computer problems, and article synopses.
Objective: The objective of this Managerial Accounting course is to familiarize students with problem solving skills, techniques, methods and procedures. It is intended to help train the student to think analytically using accounting data to support managerial-type decisions. It is expected that students will acquire skills and knowledge that will be useful not only in upper-level business courses, but in the “real world” as well.

Course Content: This course provides an introduction to accounting techniques used by internal company managers when they are faced with planning, directing, controlling and decision-making activities in their organizations. While the major emphasis in financial accounting is on the accumulation and presentation of accounting data to external decision makers, the emphasis in managerial accounting is on the presentation and analysis of that data to internal decision makers.

Prerequisites: ACCT 2110 with grade of “C” or better.

Attendance: Required.

Class Format: Lecture and problem solving portions.


Evaluation: Homework, quizzes and Exams.
ACCT 2120-005
Managerial Accounting (Q2)
Jean Abbott
Tuesday-Thursday 8:30A.M.- 10:20A.M.
Spring 2006

Objectives: The objective of this Managerial Accounting course is to familiarize students with problem solving skills, techniques, methods and procedures. It is intended to help train the student to think analytically using accounting data to support managerial-type decisions. It is expected that students will acquire skills and knowledge that will be useful not only in upper-level business courses, but in the "real world" as well.

Course Content: This course provides an introduction to accounting techniques used by internal company managers when they are faced with planning, directing, controlling and decision-making activities in their organizations. While the major emphasis in financial accounting is on the accumulation and presentation of accounting data to external decision makers, the emphasis in managerial accounting is on the presentation and analysis of that data to internal decision makers.

Prerequisites: Accounting 2110 with grade of C or better.

Attendance: Required.

Class Format: Lecture and problem solving portions.

Laboratory/Field Experience:

Readings: *Managerial Accounting*, 11th ed Garrison/Noreen/Brewer

Evaluation: Homework, quizzes and tests.
ACCT 3110-001  
Intermediate Accounting 1/Computer Appl  
Claudia Tyska  
MWF 11:20-12:35  
Attributes  Q2  
Spring 2006

Objectives: Expand basic knowledge of accounting introduced in ACCT 2110. Introduce accounting principles & concepts and broaden understanding of generally accepted accounting principles (GAAP).

Course Content: This course provides a comprehensive study of the principles, concepts, postulates, and techniques of accounting for assets and liabilities. It incorporates a review of the accounting cycle, consideration of the changing concepts of economic measurements and their application to business in a dynamic economy, and an in-depth study of accounting and the time value of money.

Prerequisites: ACCT 2110 with “C” or better. Only open to Junior and Seniors.

Attendance: Required. In-class activities are a component of student’s grade.

Class Format: Interactive Lectures and In-class Activities

Readings:

Papers/Projects: Doing research project using internet resources.

Evaluation:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tests</td>
<td>70%</td>
</tr>
<tr>
<td>In-class Activities</td>
<td>15%</td>
</tr>
<tr>
<td>Internet Problems</td>
<td>15%</td>
</tr>
</tbody>
</table>
Objectives: To continue the accounting students in-depth study of financial accounting topics including long-lived assets, current and long-term liabilities, and owner’s equity in a corporation.

Course Content: A comprehensive study of the principles, concepts, postulates, and techniques of accounting for:
   1. property, plant & equipment and intangibles,
   2. current and non-current liabilities,
   3. stockholder’s equity, and
   4. corporate income.

Prerequisites: ACCT 3110 with a grade of “C” or higher. Open to juniors and seniors only.

Attendance: Highly recommended.

Class Format: Lecture, discussion, problem review.


Papers/Projects: Article synopses, Financial Statement case

Evaluation: Tests, quizzes, computer applications, written reports, presentations
Objectives: The course explores traditional costing methods and techniques such as job order costing, process costing, overhead allocation rates, activity based costing and standard costing. Course explores the emerging technologies related to cost accounting and management. Cost accounting is process greater than just generating numbers and reports, and current managements place the focus of cost accounting directly in the path of decentralized organizational activities.

Course Content: An in-depth study of cost accounting techniques and systems. A study of cost accounting procedures and standards. This is a Q2 course.

Prerequisites: ACCT 2120 and BSNS 2120 with grades of “C” or higher. Open only to juniors and seniors.

Attendance: Required.

Class Format: Lecture/Discussion/Problem Review


Evaluation: Exams, quizzes, and assignments.
Objectives: To introduce students to generally accepted auditing standards (GAAS), and
Establish a base of knowledge of auditing theory and techniques.

Course Content: Auditing standards and techniques; problems and procedures of evaluating
internal control. The importance of the auditor’s opinion in the examination of financial records
of a firm to ascertain that generally accepted accounting principles are followed and that the
results of a firm’s operation are fairly presented in its financial statements. This course is
recommended for all accounting majors intending to pursue the CPA license.

Prerequisites: ACCT 3110 and ACCT 3120, Intermediate Accounting I & II, with grade of "C"
or better.

Attendance: Highly recommended

Class Format: Lecture/discussion/projects

Laboratory/Field Experience: Service learning option

Readings: Textbook: Auditing & Assurance Services; Louwers, Ramsay, Sinason & Strawser;
Papers/Projects: Cases; multiple writing assignments

Evaluation: Midterm and final exam, Cases, Quizzes, Writing Assignments, Service Learning
journals and reflection papers
ACCT 4120-001
Advanced Accounting
Claudia Tyska
MW 3:35-5:25
Spring 2006

Course Content: Partnerships, consolidations, combinations, and related subjects are covered.

Prerequisites: ACCT 3110, ACCT 3120 with a grade of "C" of higher.

Attendance: Required.

Class Format: Lecture/Case Studies.

Readings: To be determined

Evaluation: Exams quizzes and homework.