Course Objectives:
This is the introductory course in accounting. It is intended to provide the basis for additional study in subsequent accounting courses and a fundamental understanding of the usefulness of accounting information for those who will be involved in the operations of any organization, whether profit seeking or non-profit. Specifically, such topics as accounting terminologies, concepts and principles; journalizing and posting of transactions (bookkeeping); financial statement preparation and analysis; accounting for assets, liabilities and owner’s equity; accounting for merchandising firms; partnerships and corporation account, and accounting for cash flows will be discussed.

Course Content:
1. To introduce the extensive and contextual particular accounting terminologies utilized in the accounting profession.
2. To develop familiarity with the procedures used in accounting for operations in both service businesses and organizations involving in selling merchandise.
3. To observe how the various types of assets can be accounted for and how their type-specific characteristics can impact on the accounting process.
4. To examine how an organization’s obligations should be accounted for according to Generally Accepted Accounting Principles (GAAP).
5. To develop an understanding of the importance of cash flows in determining an organization’s success.
6. To see how accounting information can be used as an input in various decision-making situations.

Prerequisites: Not open to Freshmen

Attendance: Required

Class Format: Lectures, Presentations, and Class Discussions

Laboratory/Field Experience: None

Readings:

Evaluation:
A combination of homework, class participation, attendance, quizzes, midterm exams, final exam and extra credit opportunities will be the basis for class evaluation.
ACCT 2110-007
Financial Accounting
Joan Joseph
TR 6:00-7:50
Fall 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
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 tests.
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*, 10th ed Garrison/Noreen

Evaluation: Homework, quizzes and tests.
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.
Course Content: Designed with the AICPA model tax curriculum in mind, this course presents an introduction to federal taxation from a business entity perspective. Topics include tax research, personal income tax formula, depreciation, sole proprietorship taxation, corporation taxation, partnership taxation, retirement plans, and tax accounting. The course emphasizes the comparison of the different forms of doing business. This course is recommended for all undergraduate business students.

Prerequisites: ACCT 2120. Open only to Juniors and Seniors.
Objectives: To continue the accounting student’s 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.


Evaluation: Tests, quizzes, computer applications, written reports.
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.
ACCT 4110-001
Auditing, W2
Marilyn Vito
TR 2:30-4:20
Fall 2006

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 5405-091
Accounting Information Systems/Enterprise Resource Planning Systems
Robert Kachur
TBA
Fall 2006

Course Description:

Accounting Information Systems (AIS) is a subset of Enterprise Resource Planning (ERP) Systems, and are interrelated in the world of accounting and management information systems. During the past 10 years ERP systems have become widely adopted. They are very complex and fully integrate an organization’s information and processes. Although the de facto standard in most organizations globally, the systems have been subject to extensive system implementation failures and lack of meeting established financial and operational goals. The course examines the strengths and weaknesses of the systems and their implementations. The course serves as an overview of these systems.

Since these systems are operationally based on database systems (DBMS), the course examines in detail MS ACCESS to create a basis of understanding. This effort will expose the student to typical database activities such as the creation and maintenance of a DBMS, ad hoc Queries, reports, forms, menuing systems, etc. The purpose here is to have the student understand basic functions to fully appreciate the complexity of ERP systems.

Other areas examined in the course including but not limited to: Systems Development Life Cycle (SDLC), XBRL, backup and recovery systems, disaster plans, supply chain management (SCM), customer relationship management (CRM), impact of Sarbanes-Oxley (SOX), implementation efforts, classic success and failure companies.

Course activity:

As an online course offering, there are weekly discussion posts related to the material, ACCESS and research activities. The students answer these questions with 100-200 word responses. Students are expected to respond to at least two other student submissions during the week. In these responses, the student is expected to critique them, agree, disagree, state reasons, etc. These posts are created to help the students act as a learning community and maintain an active interface with the instructor and fellow students. The instructor monitors all of these submissions, responds individually and provides a weekly summary and further discussion of problem points etc. These activities are conducted through WEBCT. WEBCT also includes powerpoints, solutions, class notes, etc. for reference and learning purposes.

Students also submit current versions of the MS ACCESS database weekly, as various chapters and assignments are completed. The course uses a self-learning tutorial text as a basis, but the instructor is readily available for problems and questions. Normally, the ACCESS activities are completed by mid-term of the course.

Students earn points for all discussion posts and database submissions. Students earn points for each submission, assuming they are done professionally and with a high degree of academic excellence as expected in any MBA program. There are also exams or projects to complete the grading process.
Some/many/all of the discussion posts may require some research on the student’s part, but this should be relatively easy and all the materials should be available on the library website using EBSCO databases or through some search engine similar to Google. Any submissions should be done in APA style with citations as appropriate.

**Textbooks:**


Thomson – Course Technology

*Microsoft Office Access 2003: Comprehensive Concepts and Techniques*

Shelly, Cashman, Pratt, Last


Thomson – Course Technology