

ECU COURSE CATALOG

2025-2026 ACCOUNTING COURSES

ACCT-2003 Financial and Managerial Accounting for Non-Business Majors 3 Credits

THIS COURSE PROVIDES A SURVEY OF ACCOUNTING CONCEPTS AND PROCEDURES THAT WILL ENABLE STUDENTS TO BE INFORMED USERS OF FINANCIAL INFORMATION IN A BUSINESS SETTING. THIS COURSE MAY NOT BE SUBSTITUTED FOR ACCT 2103 FINANCIAL ACCOUNTING OR ACCT 2203 MANAGERIAL ACCOUNTING.

ACCT-2103 Financial Accounting 3 Credits

THE STUDY OF CONCEPTS AND PROCEDURES FOR PREPARATION OF GENERAL PURPOSE FINANCIAL STATEMENTS USING GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

ACCT-2203 Managerial Accounting 3 Credits

MANAGERIAL ACCOUNTING CONCEPTS AND OBJECTIVES, PLANNING AND CONTROL OF SALES AND COSTS, ANALYSIS OF COSTS AND PROFITS FOR MANAGEMENT DECISION MAKING. Required Previous: ACCT-2103 with a grade of C or higher.

ACCT-2881 Special Studies- 1 Credit

DIRECTED GROUP STUDY ON SPECIAL SUBJECT OR PROBLEM.

ACCT-2882 Special Studies- 2 Credits

DIRECTED GROUP STUDY ON SPECIAL SUBJECT OR PROBLEM.

ACCT-2883 Special Studies- 3 Credits

DIRECTED GROUP STUDY ON SPECIAL SUBJECT OR PROBLEM.

ACCT-2884 Special Studies- 4 Credits

DIRECTED GROUP STUDY ON SPECIAL SUBJECT OR PROBLEM.

ACCT-3203 Cost Accounting I 3 Credits

ELEMENTARY PRINCIPLES OF COST ACCOUNTING; INTERNAL RECORDS OF MANUFACTURING BUSINESS; PROCESS AND JOB COST ACCOUNTING. Required Previous: ACCT-2203 with a grade of B or higher or department approval.

ACCT-3303 Intermediate Accounting I 3 Credits

A COMPREHENSIVE STUDY OF FINANCIAL ACCOUNTING WITH EMPHASIS ON THE EVALUATION AND TREATMENT OF ASSETS AND THEIR RELATED INCOME STATEMENT ACCOUNTS. Required Previous: ACCT-2103 with a grade of B or higher or department approval.

ACCT-3383 Federal Income Tax Accounting 3 Credits

ACCOUNTING FOR INDIVIDUAL INCOME TAX REQUIREMENTS; PREPARATION OF INDIVIDUAL INCOME TAX RETURNS; TAX FORMS; AND INCOME TAX PROBLEMS. SPECIALIZED TOPICS INCLUDE TAXABLE AND NON-TAXABLE INCOME, BUSINESS DEDUCTIONS, DEPRECIATION, ITEMIZED DEDUCTIONS, EXEMPTIONS, FILING STATUS, GAINS AND LOSSES, AND TAX CREDITS. Required Previous: ACCT-2103 with a grade of B or higher or department approval.

ACCT-3403 Intermediate Accounting II 3 Credits

A CONTINUATION OF THE STUDY OF THE PRINCIPLES OF FINANCIAL ACCOUNTING THEORY AND PRACTICE. PRIMARY TOPICS INCLUDE STOCKHOLDERS EQUITY, DEBT, EQUITY, AND EARNINGS PER SHARE CALCULATION. Required Previous: ACCT-3303 with a grade of C or higher or department approval.

ACCT-3413 Business Ethics for Accountants 3 Credits

THIS COURSE FOCUSES ON WHAT CONSTITUTES RIGHT OR WRONG BEHAVIOR IN THE BUSINESS WORLD AND ON HOW MORAL AND ETHICAL PRINCIPLES ARE APPLIED BY BUSINESSPERSONS TO SITUATIONS THAT ARISE IN THEIR DAILY ACTIVITIES IN THE WORKPLACE. DEGREE CREDIT NOT ALLOWED IN BOTH ACCT 3413 AND BUS 4213.

ACCT-3423 Community Tax Preparation 3 Credits

THIS COURSE WILL BE OPERATED UNDER THE NATIONAL VOLUNTEER INCOME TAX ASSISTANCE (VITA) PROGRAM. STUDENTS WILL PREPARE AND E-FILE TAX RETURNS FOR CLIENTS WITH LIMITED AND FIXED INCOMES. THE VITA

EXPERIENCE CREATES AN ENVIRONMENT IN WHICH THE STUDENT CAN APPLY CLASSROOM KNOWLEDGE IN A PROFESSIONAL SETTING THAT FULFILLS AN UNMET COMMUNITY NEED. Required Previous: ACCT-3383 or department approval

ACCT-3453 Advanced Computer Accounting Applications 3 Credits

STUDY OF ADVANCED TECHNIQUES FOR ADDRESSING COMPLEX ACCOUNTING AND BUSINESS PROBLEMS USING MICROCOMPUTER SOFTWARE PACKAGES. SOFTWARE PACKAGES USED INCLUDE ADVANCED MICROSOFT EXCEL, VISUAL BASIC, AND QUICKBOOOKS. ADDITIONAL DATABASE MANAGEMENT, PROJECT SCHEDULER, AND STATISTICAL PACKAGES MAY ALSO BE USED. Required Previous: ACCT-2203 with a grade of B or higher or departmental approval.

ACCT-3713 Governmental and Non-Profit Accounting 3 Credits

STUDY OF GOVERNMENTAL AND NON-PROFIT ACCOUNTING. FINANCIAL STATEMENT PRESENTATION AND FUND ACCOUNTING FOR PUBLIC ENTITIES ARE EMPHASIZED. Required Previous: ACCT-3303 or departmental approval.

ACCT-3843 Accounting Information Systems 3 Credits

THE STUDY OF THE ACCOUNTING SYSTEMS OF ORGANIZATIONS. EMPHASIS WILL BE DEVOTED TO THE TOPICS OF (A) THE CONCEPTS UNDERLYING THE DESIGN AND USE OF AN EFFECTIVE ACCOUNTING INFORMATION SYSTEM, (B) THE PARTICIPATION OF MANAGERS AND FUNCTIONAL SPECIALISTS IN THE DEVELOPMENT OF ACCOUNTING SYSTEMS, (C) ADVANCED TECHNOLOGY CONCEPTS SUCH AS DATA BASES, INTERNET AND ELECTRONIC DATA INTERCHANGE, AND (D) CONTROL AND AUDIT OF EDP SYSTEMS. Required Previous: ACCT-2103 with a grade of B or higher or department approval.

ACCT-4103 Fundamentals of Fraud Examination 3 Credits

THIS COURSE INTRODUCES THE PRINCIPLES OF FRAUD EXAMINATION, FOCUSING ON TYPES OF OCCUPATIONAL FRAUD, INCLUDING ASSET MISAPPROPRIATION, CORRUPTION, AND FINANCIAL STATEMENT FRAUD. STUDENTS WILL LEARN KEY TECHNIQUES IN FRAUD PREVENTION, DETECTION, AND INVESTIGATION, WITH AN EMPHASIS ON INTERNAL CONTROLS AND ETHICAL CONSIDERATIONS. THROUGH CASE STUDIES AND PRACTICAL EXERCISES, THE COURSE EQUIPS STUDENTS WITH THE SKILLS NEEDED TO IDENTIFY FRAUD RISKS AND APPLY INVESTIGATIVE METHODS ESSENTIAL FOR CARE Required Previous: Take ACCT-2203

ACCT-4203 Advanced Cost Accounting 3 Credits

CONTINUATION OF ACCT 3203. EMPHASIS IS PLACED ON ADVANCED COST ANALYSIS AND MANAGERIAL TOPICS. TOPICS COVERED INCLUDE DECISION MAKING MODELS, INVENTORY MANAGEMENT, JIT SYSTEMS, MATERIAL PLANNING, ACTIVITY BASED COSTING, ETC., AS THEY RELATE TO ASSISTING MANAGEMENT IN ITS PRODUCTION FUNCTIONS. Required Previous: ACCT-3203 with a grade of B or higher or department approval.

ACCT-4303 Advanced Accounting 3 Credits

ACCOUNTING FOR PARTNERSHIPS AND BRANCH OPERATIONS, BUSINESS COMBINATIONS AND CONSOLIDATED FINANCIAL STATEMENTS, REPORTING SEGMENTS FOR INTERIM PERIODS, AND TO THE SEC, FOREIGN CURRENCY TRANSLATIONS AND TRANSACTIONS, AND ACCOUNTING FOR FIDUCIARIES. Required Previous: ACCT-3403 or departmental approval.

ACCT-4353 Oil and Gas Accounting 3 Credits

A STUDY OF OIL AND GAS ACCOUNTING PRACTICES. TOPICS INCLUDE ACCOUNTING FOR LEASES, SUBLEASES, FREE WELLS, FARMOUTS, CARRIED INTERESTS, ACQUISITION COSTS, EXPLORATION AND DEVELOPMENT COSTS, OPERATING COSTS, JOINT INTEREST COSTS, AND REVENUE ACCOUNTING IN THE OIL AND GAS INDUSTRY. Required Previous: ACCT-4503 or departmental approval.

ACCT-4453 Short-Term Financial Management 3 Credits

AN IN-DEPTH STUDY OF SHORT-TERM FINANCIAL MANAGEMENT AND FINANCIAL STATEMENT ANALYSIS. TOPICS INCLUDE CASH MANAGEMENT, CREDIT AND COLLECTIONS, PAYABLES MANAGEMENT, BANK RELATIONS, SHORT-TERM INVESTING AND BORROWING, AND MANAGEMENT OF INTEREST RATE AND FOREIGN EXCHANGE RISKS. THE CLASS WILL PROVIDE PREPARATION FOR STUDENTS WISHING TO TAKE THE CERTIFIED TREASURY PROFESSIONAL ASSOCIATE (CTPA) EXAM. Required Previous: FIN-3113 with a grade of C or higher or departmental approval.

- ACCT-4503 Auditing 3 Credits**
AUDIT PROCEDURES; METHODS OF EXAMINATION OF FINANCIAL STATEMENTS; PREPARATION OF AUDIT WORKING PAPERS, STATEMENTS AND REPORTS. Required Previous: 18 hours from Accounting.
- ACCT-4513 Auditing II 3 Credits**
IN DEPTH STUDY OF ADVANCED TOPICS IN AUDITING. THESE ADVANCED TOPICS WILL INCLUDE AUDITING STANDARDS, AUDITING PRACTICE, AND CURRENT TOPICS IN AUDITING. Required Previous: ACCT-4503 or departmental approval.
- ACCT-4621 Internship in Accounting 1 Credit**
MINIMUM OF EIGHT WEEKS ON-THE-JOB EXPERIENCE RELATED TO ACCOUNTING. DAILY JOURNAL AND A WRITTEN REPORT RELATING THE WORK EXPERIENCE TO THE STUDENT'S ACCOUNTING MAJOR REQUIRED. OSCP INTERNSHIP CERTIFICATE MAY BE ACCEPTED IN SUBSTITUTION. INTERNSHIP REQUIRES PRIOR APPROVAL AND WRITTEN AGREEMENT BETWEEN THE STUDENT AND THE DEPARTMENT. Required Previous: ACCT-3203 or departmental approval.
- ACCT-4622 Internship in Accounting 2 Credits**
MINIMUM OF EIGHT WEEKS ON-THE-JOB EXPERIENCE RELATED TO ACCOUNTING. DAILY JOURNAL AND A WRITTEN REPORT RELATING THE WORK EXPERIENCE TO THE STUDENT'S ACCOUNTING MAJOR REQUIRED. OSCP INTERNSHIP CERTIFICATE MAY BE ACCEPTED IN SUBSTITUTION. INTERNSHIP REQUIRES PRIOR APPROVAL AND WRITTEN AGREEMENT BETWEEN THE STUDENT AND THE DEPARTMENT. Required Previous: ACCT-3203 or departmental approval.
- ACCT-4623 Internship in Accounting 3 Credits**
MINIMUM OF EIGHT WEEKS ON-THE-JOB EXPERIENCE RELATED TO ACCOUNTING. DAILY JOURNAL AND A WRITTEN REPORT RELATING THE WORK EXPERIENCE TO THE STUDENT'S ACCOUNTING MAJOR REQUIRED. OSCP INTERNSHIP CERTIFICATE MAY BE ACCEPTED IN SUBSTITUTION. INTERNSHIP REQUIRES PRIOR APPROVAL AND WRITTEN AGREEMENT BETWEEN THE STUDENT AND THE DEPARTMENT.
- ACCT-4703 Accounting Theory 3 Credits**
A REVIEW OF FINANCIAL ACCOUNTING STANDARDS BOARD PRONOUNCEMENTS AND ACCOUNTING RESEARCH STUDIES. EMPHASIS IS PLACED ON TOPICS COVERED IN THE ACCOUNTING THEORY PORTION OF THE UNIFORM CPA EXAMINATION. Required Previous: 24 credits from subject ACCT.
- ACCT-4723 Financial Statement Analysis 3 Credits**
A DETAILED CASE STUDY OF TECHNIQUES AND PROCEDURES FOR ANALYZING FINANCIAL STATEMENTS OF CORPORATIONS WITHIN DIFFERENT INDUSTRIES. Required Previous: ACCT-3303 or departmental approval.
- ACCT-4981 Seminar- 1 Credit**
DIRECTED GROUP STUDY ON SPECIAL SUBJECT OR PROBLEM.
- ACCT-4982 Seminar- 2 Credits**
DIRECTED GROUP STUDY ON SPECIAL SUBJECT OR PROBLEM.
- ACCT-4983 Seminar- 3 Credits**
DIRECTED GROUP STUDY ON SPECIAL SUBJECT OR PROBLEM.
- ACCT-4984 Seminar- 4 Credits**
DIRECTED GROUP STUDY ON SPECIAL SUBJECT OR PROBLEM.
- ACCT-4991 Individual Studies- 1 Credit**
DIRECTED INDIVIDUAL STUDY ON SPECIAL SUBJECT OR PROBLEM. OPEN ONLY TO SELECTED UNDERGRADUATES. WORK MAY BE DONE IN ANY AREA OF THE DEPARTMENT OF ACCOUNTING.
- ACCT-4992 Individual Studies- 2 Credits**
DIRECTED INDIVIDUAL STUDY ON SPECIAL SUBJECT OR PROBLEM. OPEN ONLY TO SELECTED UNDERGRADUATES. WORK MAY BE DONE IN ANY AREA OF THE DEPARTMENT OF ACCOUNTING.
- ACCT-4993 Individual Studies- 3 Credits**
DIRECTED INDIVIDUAL STUDY ON SPECIAL SUBJECT OR PROBLEM. OPEN ONLY TO SELECTED UNDERGRADUATES. WORK MAY BE DONE IN ANY AREA OF THE DEPARTMENT OF ACCOUNTING.
- ACCT-4994 Individual Studies- 4 Credits**
DIRECTED INDIVIDUAL STUDY ON SPECIAL SUBJECT OR PROBLEM. OPEN ONLY TO SELECTED UNDERGRADUATES. WORK MAY BE DONE IN ANY AREA OF THE DEPARTMENT OF ACCOUNTING.
- ACCT-5023 Development of Accounting Theory 3 Credits**
EXAMINES CONTEMPORARY FINANCIAL REPORTING ISSUES BOTH FROM A HISTORICAL CONTEXT AND IN TERMS OF THE EXTANT INSTITUTIONAL, ETHICAL, AND REGULATORY ENVIRONMENT. CASES AND OPEN-ENDED RESEARCH ASSIGNMENTS ARE USED TO HELP STUDENTS DEVELOP A FRAMEWORK FOR EXERCISING JUDGMENT WHEN THE LITERATURE PROVIDES NO DIRECT PRESCRIPTION ABOUT CORRECT REPORTING. Required Previous: ACCT-3403
- ACCT-5043 Special Topics in Accounting- 3 Credits**
IN DEPTH STUDY OF SELECTED ACCOUNTING TOPICS. MAY BE REPEATED FOR CREDIT WHEN TOPICS VARY. Required Previous: ACCT-3203
- ACCT-5073 Advanced Auditing 3 Credits**
AN IN-DEPTH STUDY OF ADVANCED TOPICS IN AUDITING. THE COURSE WILL PROVIDE THE STUDENT WITH A SOLID UNDERSTANDING OF THE METHODS AND PROCEDURES USED BY PUBLIC ACCOUNTING FIRMS IN PERFORMING EXAMINATIONS OF FINANCIAL STATEMENTS OF PUBLIC, PRIVATE, NON-PROFIT, AND GOVERNMENTAL ENTITIES. THE COURSE WILL COVER TOPICS THAT INCLUDE AUDITING STANDARDS, AUDITING PRACTICE, AND CURRENT TOPICS IN AUDITING. Required Previous: ACCT-4503
- ACCT-5103 Financial Statement Analysis 3 Credits**
A DETAILED STUDY OF TECHNIQUES AND PROCEDURES FOR ANALYZING FINANCIAL STATEMENTS OF CORPORATE ENTITIES WITHIN VARIOUS INDUSTRIES. Required Previous: FIN-3113
- ACCT-5113 Accounting for Managers 3 Credits**
A STUDY OF ACCOUNTING CONCEPTS AND REPORTING TECHNIQUES APPLIED IN A MANAGEMENT DECISION-MAKING CONTEXT. STUDENTS ANALYZE ACCOUNTING DATA FROM REAL-WORLD CASE STUDIES AND PRESENT THEIR ANALYSIS, CONCLUSIONS AND RECOMMENDATIONS. TOPICS COVERED WILL INCLUDE COST ACCOUNTING AND THE BEHAVIOR OF COSTS, BUDGETING, DIFFERENTIAL ANALYSIS AND RESPONSIBILITY ACCOUNTING. REPORTING TECHNIQUES INVOLVING THE USE OF CURRENT SPREADSHEET AND GRAPHIC PRESENTATION TECHNOLOGY WILL BE PRESENTED.
- ACCT-5123 Tax Compliance and Planning 3 Credits**
THE OBJECTIVE OF THIS COURSE IS TO BROADEN THE ABILITY OF THE STUDENT TO ENGAGE IN TAX COMPLIANCE, TAX RESEARCH, AND PERSONAL AND FINANCIAL TAX PLANNING WITH A FOCUS ON THE DEVELOPMENT OF SKILLS NECESSARY TO RESOLVE ISSUES IN THE TAX PRACTICE. Required Previous or Concurrent: ACCT-5203;
- ACCT-5203 Advanced Federal Income Tax Accounting 3 Credits**
AN IN-DEPTH STUDY OF ADVANCED TOPICS IN TAXATION. THE COURSE WILL PROVIDE THE STUDENT WITH A SOLID UNDERSTANDING OF THE METHODS AND PROCEDURES USED BY PUBLIC ACCOUNTING FIRMS IN PERFORMING FEDERAL INCOME TAX RETURNS OF INDIVIDUALS, CORPORATIONS, PARTNERSHIPS, ESTATES, AND TRUSTS. THE COURSE WILL COVER TOPICS THAT INCLUDE FEDERAL TAX LAW, CORPORATIONS, FLOW-THROUGH ENTITIES, TAX PLANNING AND RESEARCH, AND CURRENT TOPICS IN TAXATION. Required Previous: ACCT-3383
- ACCT-5303 Forensic Accounting and Fraud Examination 3 Credits**
AN IN DEPTH STUDY OF ORGANIZATIONAL FRAUD SCHEMES AND METHODS FOR DETECTING, INVESTIGATING, AND PREVENTING FRAUD. Required Previous: ACCT-4503
- ACCT-5403 CPA Prep 3 Credits**
THE COURSE IS DESIGNED TO PREPARE STUDENTS TO TAKE EACH OF THE FOUR SECTIONS OF THE UNIFORM CPA EXAM.
- ACCT-5953 Internship in Accounting 3 Credits**
PROVIDES EXPERIENTIAL LEARNING DURING WHICH THE STUDENT WORKS UNDER THE SUPERVISION OF AN ACCOUNTING PRACTITIONER. THIS WORK EXPERIENCE MAY BE IN A PUBLIC, INDUSTRY, OR GOVERNMENT ACCOUNTING UNIT. THE STUDENT IS IMMERSSED IN A VARIETY OF INTENSIVE WORK ASSIGNMENTS WITH INCREASING LEVELS OF RESPONSIBILITY. LIMITED

TO STUDENTS ADMITTED TO MASTERS OF SCIENCE IN ACCOUNTING-PROFESSIONAL TRACK.

ACCT-5981 Seminar- 1 Credit
DIRECTED INTENSIVE STUDY ON SELECTED PROBLEM OR SPECIAL TOPIC. WORK MAYBE DONE IN ANY AREA OF ACCOUNTING.

ACCT-5982 Seminar- 2 Credits
DIRECTED INTENSIVE STUDY ON SELECTED PROBLEM OR SPECIAL TOPIC. WORK MAYBE DONE IN ANY AREA OF ACCOUNTING.

ACCT-5983 Seminar- 3 Credits
DIRECTED INTENSIVE STUDY ON SELECTED PROBLEM OR SPECIAL TOPIC. WORK MAYBE DONE IN ANY AREA OF ACCOUNTING.

ACCT-5984 Seminar- 4 Credits
DIRECTED INTENSIVE STUDY ON SELECTED PROBLEM OR SPECIAL TOPIC. WORK MAYBE DONE IN ANY AREA OF ACCOUNTING.

ACCT-5991 Individual Studies- 1 Credit
DIRECTED INTENSIVE STUDY ON SELECTED PROBLEM OR SPECIAL SUBJECT, BASED ON APPROVED OUTLINE OR PLAN; CONFERENCES, ORAL AND WRITTEN REPORTS. WORK MAY BE DONE IN ANY AREA OF ACCOUNTING. Required Previous: Twelve (12) hours of Accounting.

ACCT-5992 Individual Studies- 2 Credits
DIRECTED INTENSIVE STUDY ON SELECTED PROBLEM OR SPECIAL SUBJECT, BASED ON APPROVED OUTLINE OR PLAN, CONFERENCES, ORAL AND WRITTEN REPORTS. WORKMAY BE DONE IN ANY AREAS OF ACCOUNTING. Required Previous: Twelve (12) hours of Accounting.

ACCT-5993 Individual Studies- 3 Credits
DIRECTED INTENSIVE STUDY ON SELECTED PROBLEM OR SPECIAL SUBJECT, BASED ON APPROVED OUTLINE OR PLAN, CONFERENCES, ORAL AND WRITTEN REPORTS. WORKMAY BE DONE IN ANY AREA OF ACCOUNTING. Required Previous: Twelve (12) hours of Accounting.

ACCT-5994 Individual Studies- 4 Credits
DIRECTED INTENSIVE STUDY ON SELECTED PROBLEM OR SPECIAL SUBJECT, BASED ON APPROVED OUTLINE OR PLAN, CONFERENCES, ORAL AND WRITTEN REPORTS. WORKMAY BE DONE IN ANY AREA OF ACCOUNTING. Required Previous: Twelve (12) hours of Accounting.

ACCT-H2103 Honors-Financial Accounting 3 Credits
THE STUDY OF CONCEPTS AND PROCEDURES FOR PREPARATION OF GENERAL PURPOSE FINANCIAL STATEMENTS USING GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

ACCT-H3203 Honors-Cost Accounting I 3 Credits
ELEMENTARY PRINCIPLES OF COST ACCOUNTING; INTERNAL RECORDS OF MANUFACTURING BUSINESS; PROCESS AND JOB COST ACCOUNTING. Required Previous: ACCT-2103 with a grade of B or higher or department approval.

ACCT-H3383 Honors-Federal Income Tax Accounting 3 Credits
ACCOUNTING FOR INDIVIDUAL INCOME TAX REQUIREMENTS; PREPARATION OF INDIVIDUAL INCOME TAX RETURNS; TAX FORMS; AND INCOME TAX PROBLEMS. SPECIALIZED TOPICS INCLUDE TAXABLE AND NON-TAXABLE INCOME, BUSINESS DEDUCTIONS, DEPRECIATION, ITEMIZED DEDUCTIONS, EXEMPTIONS, FILING STATUS, GAINS AND LOSSES, AND TAX CREDITS. Required Previous: ACCT-2103 with a grade of B or higher or department approval.

ACCT-H3403 Honors-Intermediate Accounting II 3 Credits
A CONTINUATION OF THE STUDY OF THE PRINCIPLES OF FINANCIAL ACCOUNTING THEORY AND PRACTICE. PRIMARY TOPICS INCLUDE STOCKHOLDERS EQUITY, DEBT, EQUITY, AND EARNINGS PER SHARE CALCULATION. Required Previous: ACCT-3303 with a grade of C or higher or department approval.

ACCT-H3413 Honors-Business Ethics for Accountants 3 Credits
THIS COURSE FOCUSES ON WHAT CONSTITUTES RIGHT OR WRONG BEHAVIOR IN THE BUSINESS WORLD AND ON HOW MORAL AND ETHICAL PRINCIPLES ARE APPLIED BY BUSINESSPERSONS TO SITUATIONS THAT ARISE IN THEIR DAILY ACTIVITIES IN THE WORKPLACE. DEGREE CREDIT

NOT ALLOWED IN BOTH ACCT 3413 AND BUS 4213. Required Previous: BUCOM-3133 or departmental approval.

ACCT-H3713 Honors-Governmental and Non-Profit Accounting 3 Credits

STUDY OF GOVERNMENTAL AND NON-PROFIT ACCOUNTING. FINANCIAL STATEMENT PRESENTATION AND FUND ACCOUNTING FOR PUBLIC ENTITIES ARE EMPHASIZED. Required Previous: ACCT-3303 or departmental approval.

ACCT-H4203 Honors-Advanced Cost Accounting 3 Credits

CONTINUATION OF ACCT 3203. EMPHASIS IS PLACED ON ADVANCED COST ANALYSIS AND MANAGERIAL TOPICS. TOPICS COVERED INCLUDE DECISION MAKING MODELS, INVENTORY MANAGEMENT, JIT SYSTEMS, MATERIAL PLANNING, ACTIVITY BASED COSTING, ETC., AS THEY RELATE TO ASSISTING MANAGEMENT IN ITS PRODUCTION FUNCTIONS. Required Previous: ACCT-3203 with a grade of B or higher or department approval.

ACCT-H4503 Honors-Auditing 3 Credits

AUDIT PROCEDURES; METHODS OF EXAMINATION OF FINANCIAL STATEMENTS; PREPARATION OF AUDIT WORKING PAPERS, STATEMENTS AND REPORTS. Required Previous: BSEC-2603 or departmental approval.

ACCT-H5983 Honors-Seminar- 3 Credits

DIRECTED INTENSIVE STUDY ON SELECTED PROBLEM OR SPECIAL SUBJECT, BASED ON APPROVED OUTLINE OR PLAN; CONFERENCES, ORAL AND WRITTEN REPORTS. WORK MAY BE DONE IN ANY AREA OF ACCOUNTING. Required Previous: 12 hours of Accounting.