

# BACC - ACCOUNTING (BACC)

## **BACC 2103 Financial Accounting (3 Credits)**

Theory and problems of accounting and the accounting cycle. Purpose, form and content of the balance sheet, income statement and statement of cash flows. Ethical role of accountants is discussed.

Students with a semester level of Freshman may not enroll.

## **BACC 2104 Managerial Accounting (3 Credits)**

Accounting as a management tool. Fundamentals of product/service costing. Use of accounting data for financial planning, decision making and control.

**Prerequisites:** BACC 2103

## **BACC 3110 Intermediate Accounting I (3 Credits)**

Comprehensive review of the recording process and preparation of primary financial statements. Study of accounting theory pertaining to assets, liabilities and net worth. Application of accounting to corporations.

**Prerequisites:** BACC 2103 and BACC 2104

## **BACC 3111 Intermediate Accounting II (3 Credits)**

Comprehensive review of the recording process and preparation of primary financial statements. Study of accounting theory pertaining to assets, liabilities and net worth. Application of accounting to corporations.

**Prerequisites:** BACC 3110

## **BACC 3115 Cost Accounting (3 Credits)**

Elements of cost accounting: material, labor, overhead. Application of cost accounting involving the use of job order, process and standard cost systems. Study of joint costs, depreciation and distribution costs.

**Prerequisites:** BACC 2104

## **BACC 3116 Financial Statement Analysis (3 Credits)**

Understanding and interpreting public company financial statements. Examination of the balance sheet, income statement, and statement of cash flows to analyze the effects of routine and repetitive business transactions. Criteria for revenue and liability recognition. Impact of off balance sheet financing, accounting for pension, income taxes and other business activities are also examined. Use of a sequential strategy that includes identifying key economic characteristics of the firm's industry, key company strategies, assessing the quality of earnings, and analyzing risk and profitability. Prerequisite: BACC 2103 with a grade of C- or better and BACC 2104. Offered: Spring.

**Prerequisites:** BACC 2103 and BACC 2104

## **BACC 3117 Federal Income Tax Accounting (3 Credits)**

Analysis and application of federal income tax law with respect to individual and business organizations. Relationships between the law and classification of accounts.

**Prerequisites:** BACC 2104

## **BACC 3119 Auditing (3 Credits)**

Purpose and goals of the audit. Duties, responsibilities and ethical role of the auditor. Procedure and types of audits and the generally accepted auditing standards.

**Prerequisites:** BACC 3111

## **BACC 3120 Forensic Acctng&Fraud Investig (3 Credits)**

Forensic Accounting and Fraud Investigation. Essential skills and knowledge to identify, analyze, and prevent fraudulent activities across various sectors. Through a combination of theoretical foundations and practical case studies, participants will develop expertise in forensic techniques, financial analysis, and legal considerations, enabling them to effectively contribute to the detection and mitigation of fraudulent behavior in both corporate and investigative settings. Prerequisite: BACC2103. 3 credits.

**Prerequisites:** BACC 2103

## **BACC 4101 Enterprise-Wide Accounting Information Systems I (3 Credits)**

The course is designed to provide an understanding of accounting information and information technology in the operational and strategic decision-making of the firm. Relational databases, data modeling, SQL and web application development- are covered in significant detail. Students will become familiar with several organizational transaction processing subsystems. Students will develop an understanding of internal controls and the impact of information systems on managerial decisions and organization performance.

**Prerequisites:** BACC 2103 and BACC 2104 and BITM 2701

## **BACC 4102 Enterprise-Wide Accounting Information Systems II (3 Credits)**

This course will provide participants with a clear understanding of enterprise applications like accounting, materials, management, sales and distribution, materials requirement planning and process manufacturing. Each of these applications will be covered through the use of the SAP enterprise systems. In addition, the course will cover security auditing, evaluation and implementation as applied to information systems.

**Prerequisites:** BACC 4101 or BITM 3724

## **BACC 4113 Advanced Accounting (3 Credits)**

Course focuses on accounting for investments, including business combinations, and foreign currency accounting. Foreign currency financial statements, segment reporting and other advanced accounting topics are covered as well.

**Prerequisites:** BACC 3111

## **BACC 4115 International Accounting (3 Credits)**

**Prerequisites:** BACC 3110 and (BINT 3001 or BINT 5001)

## **BACC 4127 Governmental and Not-For-Profit Accounting (3 Credits)**

Accounting systems for not-for-profit and government entities.

Preparation of the budget, budgetary control, audits and reports.

Prerequisite: BACC 3111 with a grade of C- or better.

**Prerequisites:** BACC 3111

## **BACC 4133 Governmental and Not-for-Profit Accounting (3 Credits)**

This course is an introduction to accounting for governmental and not-for-profit organizations. The main focus of the class is on the development of a thorough understanding of the standards which govern the accounting and reporting for these organizations and on the structure of the financial statements themselves.

## **BACC 4150 Internal Auditing (3 Credits)**

Conceptual frameworks, professional standards and practices that define the roles and responsibilities of the internal auditor. Emphasis on risk identification and management, business process improvement, and internal audit planning.

**Prerequisites:** BACC 2104

**BACC 4191 Accounting Co-op I (1 Credit)**

See Internship Adviser. Internship courses are counted as general electives.

**BACC 4192 Accounting Co-op II (1 Credit)**

See Internship Adviser. Internship courses are counted as general electives.

**BACC 4194 Accounting Co-op I (3 Credits)**

See Co-op Adviser. Cooperative Education courses are counted as general electives. Offered: Fall, Spring, Summer. 3 credits

**BACC 4197 Directed Research-Accounting (1 Credit)**

Individual research in the area of accounting independent of a formal course structure. Prerequisite: permission of supervising faculty member and department chair prior to registration. 1 credit

**BACC 4198 Directed Research-Accounting (2 Credits)**

Individual research in the area of accounting independent of a formal course structure. Prerequisite: permission of supervising faculty member and department chair prior to registration. 2 credits

**BACC 4199 Directed Research-Accounting (3 Credits)**

Individual research in the area of accounting independent of a formal course structure. Prerequisite: permission of supervising faculty member and department chair prior to registration. 3 credits

**BACC 4200 Tax Lab (3 Credits)**