

## ACCT – Accounting

### **ACCT 2100 - Accounting for Non-Business Majors**

**(3-0-3)**

An overview of the basic concepts of accounting for users of accounting information with a proper balance between conceptual understanding and procedural training. The course provides an appropriate mix between financial and managerial accounting, designed for non- business majors.

Prerequisite: NONE

Offered: As Needed

### **ACCT 2101 - Accounting Principles I**

**(3-0-3)**

A study of the underlying theory and application of financial accounting concepts.

Prerequisite: MATH 1001 or higher math course.

Offered: Fall, Spring, and Summer

### **ACCT 2102 - Accounting Principles II**

**(3-0-3)**

A study of the underlying theory and application of managerial accounting concepts.

Prerequisite: ACCT 2101

Offered: Fall and Spring

### **ACCT 3101 - Intermediate Accounting I**

**(3-0-3)**

Financial accounting and reporting related to the development of accounting standards, financial statements, cash, and receivables.

Prerequisite: ACCT 2102

Offered: Fall

### **ACCT 3102 - Intermediate Accounting II**

**(3-0-3)**

Financial accounting and reporting related to inventory, property, plant and equipment, intangibles, liabilities, and stockholders' equity.

Prerequisite: ACCT 3101

Offered: Spring

### **ACCT 3103 - Intermediate Accounting III**

**(3-0-3)**

Financial accounting and reporting related to investments, leases, income taxes, pensions, accounting changes, errors, earnings per share, and financial reporting and analysis.

Prerequisite: ACCT 3102

Offered: Fall

### **ACCT 4101 - Cost Accounting I**

**(3-0-3)**

A study of cost concepts and cost flows, cost behavior and cost estimation, job order costing, process costing including new developments.

Prerequisites: ACCT 2102

Offered: Fall

### **ACCT 4102 - Cost Accounting II**

**(3-0-3)**

A study of budgeting, standard costing, cost-volume-profit analysis, performance evaluation, and variable costing including new developments.

Prerequisite: ACCT 4101

Offered: As Needed

### **ACCT 4107 – Accounting Theory**

**(3-0-3)**

The study of the conceptual theory underlying accounting and the development of accounting principles and the development of accounting principles within the conceptual theory. Emphasis placed on asset and equity concepts.

Prerequisite: ACCT 3102

Offered: As Needed