



ACCOUNTING MINOR

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You can find the course descriptions for all courses required for this minor by clicking on the following links:

- [Accounting Course Descriptions](#)

ACADEMIC REQUIREMENTS SUMMARY SHEET

ACADEMIC YEAR 2022-2023

Student's Last Name

First Name

Middle Initial

Advisor

Date Minor Declared

Course #	Title of Course	Hours Required	Semester Completed	Grade
Required Courses:				
ACC 215	Principles of Financial Accounting	3		
ACC 216	Principles of Managerial Accounting	3		
ACC 312	Intermediate Accounting I	3		
ACC 322	Intermediate Accounting II	3		
Choose three courses from the following list:				
ACC 307	Government and Non-Profit Accounting	3		
ACC 308	Managerial Cost Accounting	3		
ACC 319	Federal Income Tax I	3		
ACC 320	Accounting Information Systems	3		
ACC 418	Advanced Accounting	3		
ACC 419	Federal Income Tax II	3		
ACC 421	Auditing	3		
TOTAL HOURS FOR MINOR		21 hrs		

If any substitutions or waivers of requirements are allowed, please list below and initial.

ACC – Accounting

ACC 215 Principles of Financial Accounting (3 hrs.) This course emphasizes principles and procedures involved in the accounting process. An understanding and use of basic accounting data are stressed. The major topics covered include the basic accounting framework, financial statements, current and long-term assets and liabilities and corporate accounting. Offered every semester.

ACC 216 Principles of Managerial Accounting (3 hrs.) This course emphasizes principles and techniques used in the managerial accounting process. An understanding of cost behavior, cost determination and budgeting are stressed. Offered every semester. Prerequisites: ACC 215.

ACC 307 Government and Non-Profit Accounting (3 hrs.) This course deals with financial accounting and reporting concepts, standards and procedures applicable to (1) state and local government; and (2) non-profit and governmental universities, hospitals and other non-profit organizations. Financial management and accountability considerations peculiar to government and non-profit organizations are emphasized throughout the course. Offered every other fall semester, alternating with ACC 308. Prerequisites: ACC 216.

ACC 308 Managerial and Cost Accounting (3 hrs.) A course designed to acquaint students, whether or not they plan to continue accounting studies, with the uses of accounting for business operation and management. The content of the course emphasizes the accounting process in manufacturing organizations. Topics include cost allocation and control, cost systems, budgeting, variance analysis, break-even analysis and problems of alternative choice. Offered every other fall semester, alternating with ACC 307. Prerequisites: ACC 216.

ACC 312 Intermediate Accounting I (3 hrs.) A study of the nature, content and interpretation of corporate financial statements. Major topics covered include the conceptual framework of financial accounting, current assets, plant assets, and intangible assets. Offered every fall semester. Prerequisites: ACC 216 or permission of instructor.

ACC 319 Federal Income Tax I (3 hrs.) A study of federal income tax laws and their current application to individuals and partnerships, with emphasis on the individual income taxes. Offered every fall semester. Prerequisite: ACC 216.

ACC 320 Accounting Information Systems (3 hrs.) This course explores effective and efficient accounting information systems from a user's perspective. Specific coverage is devoted to the areas where the accountant interfaces with the system analyst. Offered every fall semester. Co-requisite: BUS 210.

ACC 322 Intermediate Accounting II (3 hrs.) This is a continuation of Intermediate Accounting I. Major topics include current and long-term liabilities (including bonds, pensions, and leases), corporate capital, with special attention to paid-in capital and retained earnings; investments, earnings per share, the statement of cash flows, and full disclosure issues. Offered every spring semester. Prerequisites: ACC 312.

ACC 418 Advanced Accounting (3 hrs.) This course is designed to study specialized accounting problems including partnerships, consolidated financial statements, international operations and segment reporting. Offered every spring semester. Prerequisites: ACC 322 or permission of instructor.

ACC 419 Federal Income Tax II (3 hrs.) This tax course focuses on corporations, partnerships, trusts and estates. The course addresses C Corporations, S Corporations, Flow-through Entities and partnership capitalization issues. The course utilizes research cases based on revenue rulings to further enhance the learning process. Offered every spring semester. Prerequisites: ACC 319.

ACC 421 Auditing (3 hrs.) This is a study of auditing standards, professional ethics, legal responsibility, various types of audits and their uses. A detailed examination of auditing procedures and techniques is made. Case studies are used in the course. Offered every spring semester. Prerequisites: ACC 322.