



Certificate in Accountancy

Perhaps your bachelor degree was in a different field, but you're skilled with numbers. You'd like to learn about recent accounting trends or financial statements. Then again, maybe you'd like to enhance your credentials in order to further your career. Whatever discipline you've studied, this certificate will prepare you for the Certified Public Accountant (CPA) exam. It is a valuable asset for professionals in any field that will increase your versatility in the eyes of current or potential employers, whether or not you plan to take the CPA exam.

Certificate Program Prerequisites – 9 credits (Credits not applied toward certificate requirements)

MAT 109 Business Mathematics*

*Prerequisite: MAT 105

or

MAT 110 Algebra I*

*Prerequisite: MAT 105

and

ECO 301 Economic Theory

RES 311 Quantitative Methods for Decision Making*

*Prerequisite: MAT 110

Certificate Requirements – 39 credits

Credits Required for Certificate – 54 credits

Required Course Descriptions

ACC 301 Financial Accounting

This course is designed to introduce the student to the basic concepts in the financial accounting process. The course covers the accounting cycle, accounting terminology, concepts, and standards. It provides the students with hands-on experience in preparing and recording financial transactions, as well as the preparation of financial statements.

ACC 302 Managerial Accounting*

This course is designed to continue the study of financial accounting and to introduce the student to the basic concepts in the managerial accounting process. The course explains the importance of timely and accurate financial information and other data for decision making. The course also introduces students to other managerial tools, such as the budgeting process and cost analysis.

*Prerequisite: ACC 301

ACC 304 Intermediate Accounting I*

This course provides an in-depth discussion of theory and techniques for preparing financial statements. It covers an expanse of accounting standards, including time, value of money, inventory valuation, and current, non-current, and intangible assets. There is special emphasis on GAAP and the accounting framework related to the topics being covered.

*Prerequisite: ACC 302

ACC 306 Intermediate Accounting II*

This course provides an in-depth discussion and analysis of significant accounting principles, as well as an in-depth study of corporate financial statements. There is a special focus on retained earnings and contributed capital, earnings per share, pensions, leases, tax allocation, current and long-term liabilities, statement of cash flows, and interim and segment reporting. Special emphasis is placed on GAAP as it relates to topics being covered.

*Prerequisite: ACC 304

ACC 311 Cost Management*

This course introduces the student to the use of internally generated information for decision making, control, and motivation. It provides an introduction to cost behavior, budgeting, responsibility accounting, cost control, and product costing.

*Prerequisite: ACC 306

ACC 317 Auditing*

This course is designed to develop an understanding of the role of auditing in today's business environment and its importance to good corporate governance. Both internal and external audit concepts are covered, including risk assessment, internal controls, and information technology. Students will learn audit theory and its application. The areas of corporate ethics, GAAS (Generally Accepted Auditing Standards), and legal liability are included.

*Prerequisite: ACC 306

ACC 319 Federal Income Taxation*

The major focus of this course is on tax issues for individuals, understanding the current federal tax structure, and the integration of techniques for tax preparation, planning, and management. Taxation of partnerships, corporations, trusts, and estates is also covered.

*Prerequisite: ACC 306



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ACC 405 Accounting Information Systems*

This course combines the study of accounting information systems with the practical application of currently available accounting software. Additional topics include an analysis of current developments/issues related to accounting, procedures required within the software/hardware environment, and concerns arising from accounting and information systems integration. During the first half of the course, the traditional lecture format will be used, and during the second half of the course, students will meet in the computer lab to prepare assignments using Intuit QuickBooks® software.

*Prerequisite: ACC 302

ACC 406 Governmental Fund Accounting*

This course covers accounting practices and procedures for governmental and non-profit entities. Topics include developing major fund accounts, account groups, budgets, and financial statements. Current financial and compliance auditing standards are also covered.

*Prerequisite: ACC 306

ACC 413 Forensic Accounting and Theory*

This course begins with a study of accounting literature and the evaluation of the forces that have contributed to Generally Accepted Accounting Principles (GAAP). With this knowledge, the focus of the course is to promote an understanding of contemporary accounting issues as related to financial reporting with an emphasis on forensic accounting and fraud investigation. Based on their individual area of interest, students will prepare and present an extensive research paper which addresses a contemporary accounting issue.

*Prerequisite: ACC 302

ACC 450 Corporate Taxation*

A comprehensive study of corporate federal income taxation, this course includes corporation formation, capital structure, operations, and liquidations. Although the emphasis of the course is on the corporate entity, the student will also be exposed to the taxation of partnerships, estates, limited liability companies, and trusts.

*Prerequisite: ACC 319

ACC 460 Advanced Accounting*

The focus of this course is on accounting principles related to mergers, acquisitions, consolidated

financial statements, foreign currency transactions, derivative financial instruments, and partnerships.

* Prerequisite: ACC 306

MGT 352 Political, Legal and Ethical Issues in Business

This course covers how the management of business, including its structure, personnel, activities and concerns, are impacted by government policies and regulations. Specifically, this course addresses the legal environment within which all businesses must operate, ethical considerations for businesses, and the interrelation of the two.

Elective Courses

Select five related courses (15 credits) from the following:

FIN 317 Financial Management*

*Prerequisites: ACC 301 and ACC 302

(ACC 305 to fulfill MBA undergraduate prerequisite)

FIN 325 Portfolio Management*

*Prerequisite: FIN 317

FIN 333 Personal Financial Planning

FIN 344 Foundations of Financial Markets and Institutions*

*Prerequisite: ECO 301

FIN 455 International Finance*

*Prerequisite: FIN 317

FIN 480 Introductory Financial Modeling*

*Prerequisite: FIN 317

HRM 335 Human Resources Management

HRM 460 Labor/Management Relations

*Prerequisite: HRM 335

MGT 337 Supervision and Leadership

MGT 340 Organization Theory and Behavior

MGT 370 Operations Management*

*Prerequisite: RES 311

MGT 445 Corporate Training and Development*

*Prerequisite: HRM 335

MGT 463 Management of Small Business

MGT 466 Organizational Change*

*Prerequisite: MGT 340

MKT 308 Marketing Management

MKT 415 Consumer Behavior Issues and Analysis

MKT 423 Business Development in the Digital Economy

MKT 434 Consumer Communications and Sales Management

MKT 452 International Marketing*

*Prerequisite: MKT 308

MKT 470 Strategic Issues in Marketing