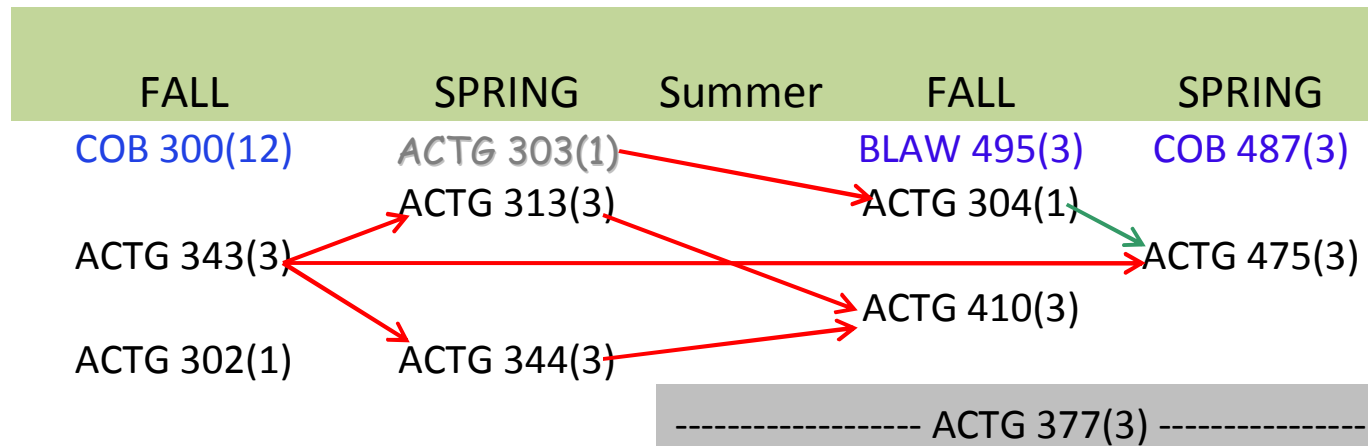


Summary of Course Offerings and Pre- or Co-requisite Requirements

	Cr Hours	Semesters offered	Co-requisite	Pre-requisite
ACTG 302	1	Fall	COB 300	
ACTG 303	1	Fall, Spring	COB 300	
ACTG 304	1	Fall, Spring		ACTG 303
ACTG 343	3	Fall, Spring	COB 300	
ACTG 313	3	Fall, Spring	ACTG 302 ACTG 303	ACTG 343
ACTG 377	3	Fall, Spring Summer	COB 300	
ACTG 344	3	Fall, Spring		ACTG 343
ACTG 410	3	Fall, Spring		ACTG 344 ACTG 313 ACTG 303
ACTG 475	3	Fall, Spring	ACTG 304	ACTG 343
BLAW 495	3	Fall, Spring Summer		COB 300

Students are advised to limit Accounting course loads to not more than 8 Accounting credit hours per semester

RECOMMENDED SCHEDULE FOR STUDENT TAKING COB 300 IN FALL SEMESTER

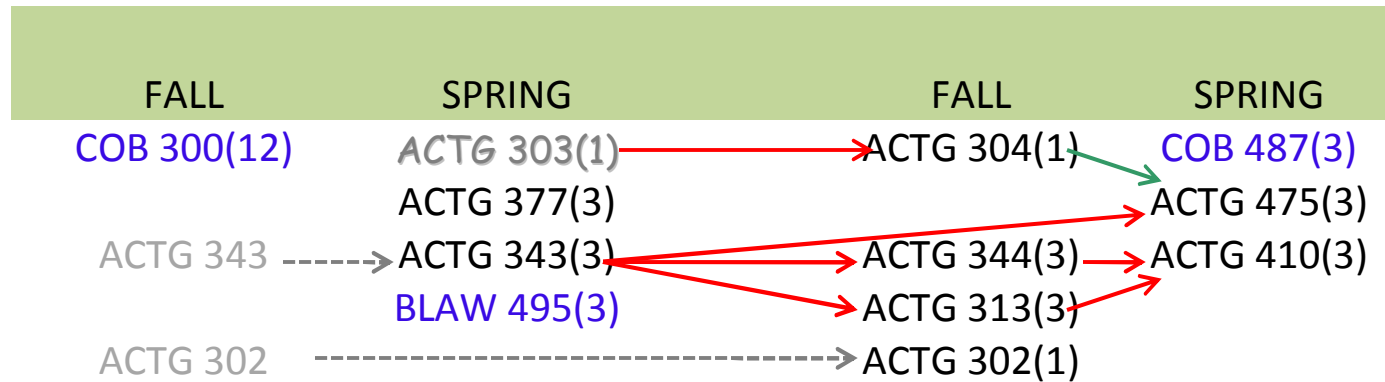


() denotes credit hours

Red lines indicate pre-requisites

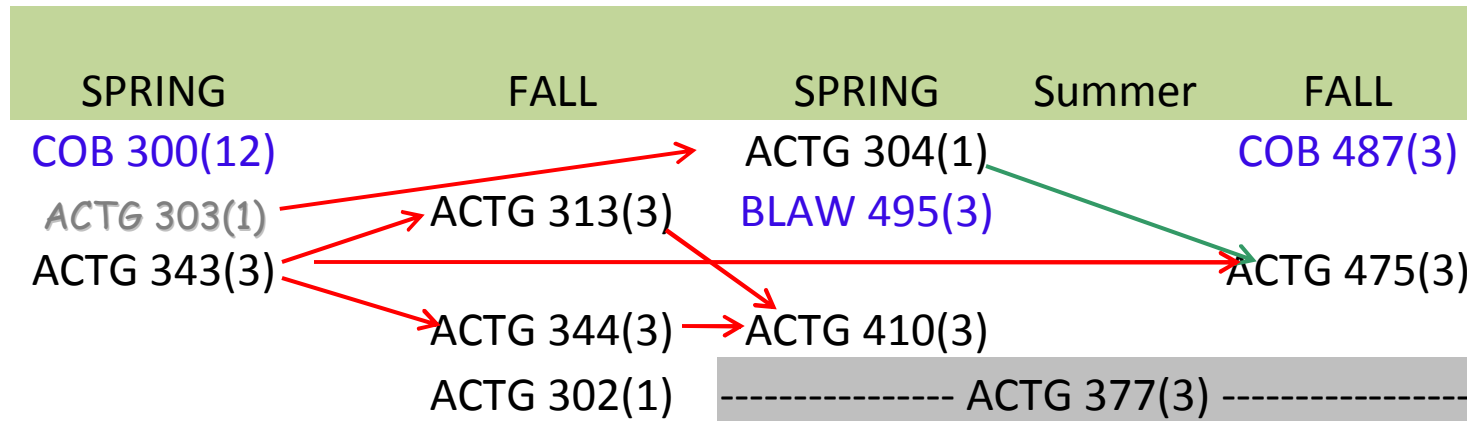
Green lines indicate co-requisites

ALTERNATIVE SCHEDULE FOR THE STUDENT WHO TAKES COB 300 **ABROAD** (OR OTHERWISE DOES NOT TAKE ACTG 343 IN THE FALL)



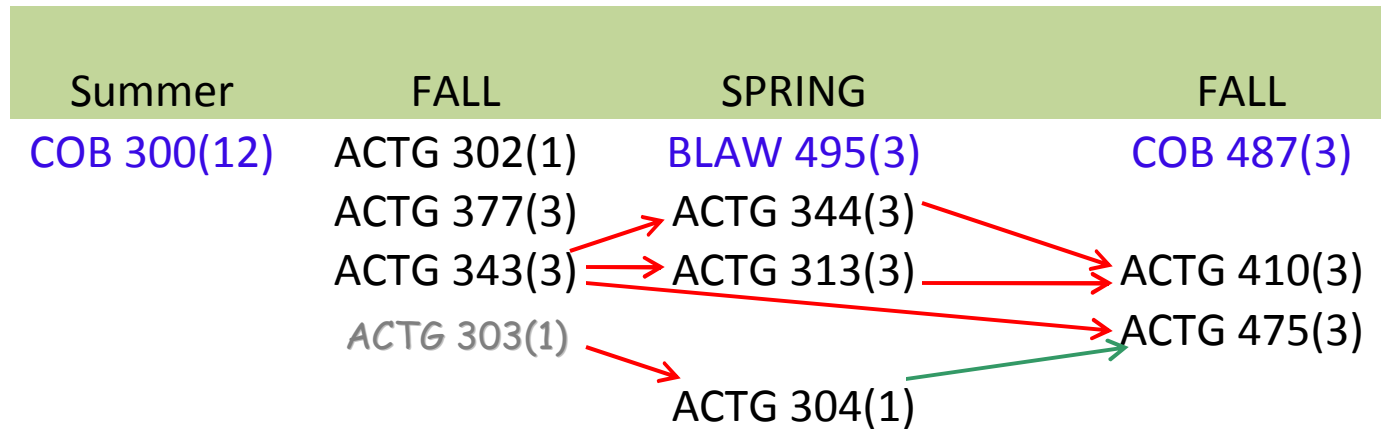
() denotes credit hours
 Red lines indicate pre-requisites
 Green lines indicate co-requisites

RECOMMENDED SCHEDULE FOR STUDENT TAKING COB 300 IN SPRING SEMESTER



() denotes credit hours
 Red lines indicate pre-requisites
 Green lines indicate co-requisites

RECOMMENDED SCHEDULE FOR STUDENT TAKING COB 300 IN SUMMER SEMESTER



() denotes credit hours

Red lines indicate pre-requisites

Green lines indicate co-requisites

ACTG 302: Introduction to the Profession: Role of Accountants.

- This class relies heavily on discussions with practicing accountants in public accounting, industry and government. Topics include career preparation and the role of accountants in business and capital markets. Written assignments are used to enhance communication skills.
Prerequisites: Completion of both COB 241 and COB 242 with grades of "B" or better. Prerequisite or corequisite: COB 300
- *Offered only in Fall semesters*

ACTG 303: Basic Spreadsheet Skills for Accountants:

- This class provides students with hands-on learning and practice with basic Excel skills necessary in the workplace. Topics include creating and printing professional documents, navigating through workbooks, creating and editing formulas, using basic logical and statistical functions, and creating charts. *Prerequisites: Completion of both COB 241 and COB 242 with grades of "B" or better. Prerequisite or corequisite: COB 300.*
- *Students possessing basic Excel skills may receive credit by examination by "testing-out" of this course.*

ACTG 304: Advanced Spreadsheet Skills for Accountants:

- This class provides students with hands-on learning and practice with advanced Excel skills. This class focuses on preparing students to become [Microsoft Certified Application Specialists in Excel](#).
- Topics include customizing charts, using advanced financial, logical, and statistical functions, pivot tables and pivot charts, evaluation of formulas, and collaboration of workbooks. 1 credit. Offered fall and spring.
Prerequisites: Completion of ACTG 303 with grade of "C" or better.

ACTG 313: Accounting Information Systems.

- Covers the use of accounting systems for the collection, organization, analysis and reporting of accounting data. Topics include: internal controls, documentation of accounting systems, transaction processing cycles, auditing information technology, e-commerce, computer and information systems security, and integration of business functions in the accounting process. *Prerequisite: ACTG 343 with a grade of "C-" or better. Prerequisite or corequisite of ACTG 303. Offered fall and spring.*

ACTG 343 & 344: Corporate Financial Reporting I & II (Intermediate Accounting)

- **ACTG 343.** Provides a theoretical framework to explain and critically evaluate financial reporting by businesses. In addition to studying the authoritative standards for preparing financial statements, students develop the ability to read, use, analyze and interpret financial statements. Students gain an understanding that managers can shape the financial information communicated to investors and creditors.
Prerequisites: Completion of both COB 241 and COB 242 with grades of "B" or better. Prerequisite or corequisite: COB 300.
- **ACTG 344.** Continues the development of a theoretical framework to read, use, analyze, interpret, explain and critically evaluate financial reporting by businesses. Selected topics include financial instruments, leases, pensions, deferred taxes, stockholders' equity and other corporate reporting issues. *Prerequisite: ACTG 343 with a grade of "C-" or better.*

ACTG 377: Federal Income Tax Accounting.

- Designed to introduce students to the federal income tax system, including individual and business entity taxation. Topics include income, exclusions, deductions and property transactions. Also facilitates development of research skills. *Prerequisites: Completion of both COB 241 and COB 242 with grades of "B" or better. Prerequisite or corequisite: COB 300. 3 credits. Offered fall, spring and summer.*

ACTG 410: Auditing

- A study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information. Also emphasizes ethical and legal aspects and considerations. *Prerequisites: ACTG 313, ACTG 303, and ACTG 344 with grades of "C-" or better. 3 credits. Offered fall and spring.*

ACTG 475: Accounting Decision Making and Control.

- The study of cost accounting concepts and information used by business organizations to make strategic, organizational and operational decisions. Topics include the role of planning and control in attaining organizational goals and objectives; the relationship among cost structure, cost behavior and operating income; traditional and activity-based costing approaches to product costing; differential analysis in decision making; and ethical issues for accountants. Students will also engage in activities designed to enhance technological and communication skills. *Prerequisite: ACTG 343 with a grade of "C-" or better. Prerequisite or corequisite: ACTG 304. 3 credits. Offered fall and spring.*

ACTG 440. Advanced Information Technology for Accountants.

- This course is offered only for accounting majors seeking a minor in CIS.
- Topics include legacy systems, the systems development life cycle, telecommunications, distributed processing, networking and information security, taught from an accounting perspective. *Prerequisite: ACTG 313 with a grade of "C-" or better and declared CIS minor. 3 credits. Offered fall.*