



**KENTUCKY STATE
UNIVERSITY**

ACCOUNTING (ACC)

ACC 201: Principles of Accounting I

An introduction to current accounting theory and practice, including accounting concepts, principles, financial statements, the accounting cycle, and selected assets such as cash, receivables, inventory and long-term assets. CREDIT: 3 SEMESTER HOURS.

Prerequisite: MAT 115 or higher, BUA 101 and BUA 102 with grades of C or better or consent of instructor

Credit Hours: 3

Contact Hours: 3

ACC 202: Principles of Accounting II

A continuation of ACC 201. A study of accounting fundamentals including current liabilities, partnerships, corporations, the statement of cash flows, investments and financial performance evaluation, and accounting information for managerial decision-making.

Prerequisite: ACC 201, BUA 101 and BUA 102, all with grades of C or better or consent of instructor

Credit Hours: 3

Contact Hours: 3

ACC 300: Managerial Accounting

An exploration of decision-making tools and use of accounting information used by internal management for directing and controlling an organization's resources.

Prerequisite: ACC 201, BUA 101 and BUA 102, all with grades of C or better or consent of instructor

Credit Hours: 3

Contact Hours: 3

ACC 301: Intermediate Accounting I

A comprehensive study of concepts and principles underlying corporate financial accounting and reporting. Emphasis is given to current assets and operating assets.

Prerequisite: ACC 202, BUA 101 and BUA 102, all with grades of C or better or consent of instructor

Credit Hours: 3

Contact Hours: 3

ACC 302: Intermediate Accounting II

A continuation of ACC 301. A study of investments, current and long-term liabilities, stockholders' equity, pensions, leases, accounting changes and error analysis, statement of cash flows, and interperiod income tax allocation.

Prerequisite: ACC 301

Credit Hours: 3

Contact Hours: 3

ACC 303: Intermediate Accounting III

Prerequisites: ACC 302 with grade of C or better. This course is a continuation of ACC 301 and 302. The course consists of a comprehensive study of concepts and principles underlying current financial accounting and reporting practices, including IFRS. Topics include pensions, leases, accounting changes and error analysis, accounting for income taxes, statement of cash flows, governmental and non-profit accounting, business combinations and consolidated financial statements.

Credit Hours: 3

Contact Hours: 3

ACC 308: Cost Accounting I

The study of cost behavior from a managerial perspective. The principles, practices, and procedures involved in collecting, assembling, analyzing, and controlling manufacturing costs are examined.

Prerequisite: ACC 202, BUA 101 and BUA 102, all with grades of C or better or consent of instructor

Credit Hours: 3

Contact Hours: 3

ACC 324: Accounting Info Systems

An exploration of the flow of accounting information and resources throughout the entity with respect to management decision-making and control. Hands-on experience with microcomputer accounting software is an integral part of this course.

Prerequisite: ACC 202, BUA 101 and BUA 102, all with grades of C or better or consent of instructor

Credit Hours: 3

Contact Hours: 3

ACC 403: Auditing

A study of the attest function, including history, scope of service, ethics, and responsibilities. Planning procedures used in independent audits and the impact of materiality, risk and internal controls are covered.

Prerequisite: ACC 302 and ECO 311, all with grades of C or better or consent of instructor

Credit Hours: 3

Contact Hours: 3

ACC 410: Gov/Not-for-Profit Acct

Study of generally accepted accounting and reporting principles for governmental and non-profit entities. Particular emphasis is on state and local government using fund accounting.

Prerequisite: ACC 301 or consent of instructor

Credit Hours: 3

Contact Hours: 3

ACC 425: Analysis of Fin Stat/Fin Rep

The study of accounting data and financial statements for reporting and planning purposes and the analysis and interpretation of financial statement for accounting, management, and investment purposes. Applications and financial software are utilized to construct pro-forma statements and complete case analysis assignments.

Prerequisite: FIN 330

Credit Hours: 3

Contact Hours: 3

ACC 462: Federal Income Tax

Study of federal income tax concepts, laws and rules relating to individuals and businesses. Basic tax return preparation and tax research are included.

Prerequisite: ACC 202, BUA 204 BUA 102, ECO 201, all with grades of C or better

Credit Hours: 3

Contact Hours: 3

ACC 463: Advanced Federal Income Tax

Exploration of federal income tax laws, rules, regulations, and court decisions applicable to partnerships, corporations, fiduciaries and international transactions and estate and gift transfer taxes.

Prerequisite: ACC 462

Credit Hours: 3

Contact Hours: 3

ACC 480: Accounting Internship

Off-campus, on-the-job employment related to the discipline of accounting.

Prerequisite: ACC 301; junior or senior classification and consent of chairperson

Credit Hours: 3

Contact Hours: 3

ACC 497: Contemporary Topics Accounting

An exploration of contemporary topics in accounting. Examples of topics include fraud auditing, forensic accounting, IFRS or other emerging or relevant topics. May be repeated up to three times for credit for different topics

Prerequisite: ACC 301, 302 or consent of instructor

Credit Hours: 3

Contact Hours: 3

ACC 499: Ind Study in Accounting

Research and in/depth study of a particular accounting concept or problem under the guidance of a faculty member.

Prerequisite: Senior classification and consent of the chairperson

Credit Hours: 3

Contact Hours: 3