

BUAC - ACCOUNTING

BUAC 201 Financial Accounting (3 Credit Hours)

This course is an introduction to the framework, basic concepts, and generally accepted accounting principles and standards underlying financial accounting systems. Students will learn to analyze and record financial transactions from a source document through the entire accounting cycle. Accounting concepts to be studied in detail include: merchandising operations; inventory costing methods; internal controls and cash; receivables; liabilities; and long-term assets including intangibles. Students will create basic financial statements and apply analytical tools to these and the statements from real companies. Additionally, ethical issues in accounting will be discussed as relevant topics arise.

Academic Level: Undergraduate

BUAC 203 Managerial Accounting (3 Credit Hours)

This course will build upon the basic financial accounting concepts learned in BUAC 201 and provide students the opportunity to learn managerial accounting concepts and apply these concepts to make informed business decisions in the manufacturing industry. This will include an introduction to product cost flow, cost allocation (i.e. job order costing), production cost reporting, various costing methodologies (i.e. ABC, JIT), cost classification (i.e. fixed, variable, direct, indirect), sensitivity analysis and budgeting strategies (i.e. flexible budgets, variance analysis). Students will apply their combined factual, conceptual and procedural knowledge of accounting to problems and issues at various manufacturing companies learning how companies must be adaptable to succeed in the ever-changing world around them

Equivalent to BUAC 303.

Academic Level: Undergraduate

BUAC 303 Managerial Accounting (3 Credit Hours)

This course will build upon the basic financial accounting concepts learned in BUAC 201 and provide students the opportunity to learn managerial accounting concepts and apply these concepts to make informed business decisions in the manufacturing industry. This will include an introduction to product cost flow, cost allocation (i.e. job order costing), production cost reporting, various costing methodologies (i.e. ABC, JIT), cost classification (i.e. fixed, variable, direct, indirect), sensitivity analysis and budgeting strategies (i.e. flexible budgets, variance analysis). Students will apply their combined factual, conceptual and procedural knowledge of accounting to problems and issues at various manufacturing companies learning how companies must be adaptable to succeed in the ever-changing world around them.

Equivalent to BUAC 203.

Academic Level: Undergraduate

BUAC 306 Excel Expert Certification (3 Credit Hours)

This Excel Expert Certification course is designed for students seeking to master advanced Excel features and functions. Participants will learn to use advanced formulas, data analysis tools, pivot tables, and other spreadsheet modeling techniques to solve problems efficiently. The course emphasizes real-world applications, equipping students to tackle intricate data challenges and visualizations. Upon completion, students will be prepared to earn the Excel certification, showcasing their expertise to employers and advancing their professional development. Whether for career growth or personal enrichment, this course provides the essential skills needed to thrive in today's data-driven environment.

Equivalent to BUMG 306.

Academic Level: Undergraduate

BUAC 310 Intermediate Accounting I (3 Credit Hours)

This is the first of a two-course sequence focused on examining financial accounting theory, concepts and standards used in the preparation of external financial reports in compliance with relevant GAAP and FASB pronouncements. This course will focus on the following concepts, standards and financial reports: comprehensive income, the balance sheet and statement of cash flows, SEC reports/filings, time value of money concepts, revenue recognition and short-term operating assets. Students will apply appropriate technology to prepare and analyze financial reports and ratios from a variety of industries.

Academic Level: Undergraduate

BUAC 315 Intermediate Accounting II (3 Credit Hours)

This is the second of a two-course sequence focused on examining financial accounting theory, concepts and standards used in the preparation of external financial reports in compliance with relevant GAAP and FASB pronouncements. This course will focus on the following concepts, standards and financial reports: long term operating assets and liabilities, recording and reporting of stockholder's equity transactions, accounting for investments, earnings per share calculations, preparation of the statement of cash flows, and financial ratio analysis.

Academic Level: Undergraduate

BUAC 320 Auditing Principles (3 Credit Hours)

This course will provide students an overview of auditing and assurance services. This will include an overview of the regulatory environment and professional standards related to the auditing profession. Students will also have the opportunity to learn the procedures auditors use during audit engagements and the tools used to perform these procedures. Finally, the course will provide context for how auditors and their work contribute to functioning capital markets.

Academic Level: Undergraduate

BUAC 330 Tax for Individuals & Entities (3 Credit Hours)

This course will provide students an overview of taxes for individuals and entities. This will include an overview of the tax regulatory environment, tax planning strategies and how to calculate taxes for individuals and business entities.

Academic Level: Undergraduate

BUAC 340 Accounting Information Systems (3 Credit Hours)

This course will provide students an understanding of how Accounting Information Systems (AIS) assist organizations with decision-relevant information. The course will include an overview of how organizations design and implement information systems that meet the organization's specific needs. Students will also learn about the tools organizations and accountants use to develop and analyze data to aid in decision-making.

Academic Level: Undergraduate

BUAC 625 Accounting for Decision Making (3 Credit Hours)

This course equips students with the essential accounting knowledge and analytical tools needed to make informed decisions in business settings. The course focuses on accounting concepts and their application in decision-making processes. Students will learn how to interpret financial statements, evaluate performance metrics, and utilize ratio analysis to make strategic business decisions. Emphasis will be placed on cost behavior, ethics and performance measurement. The course is designed to develop practical skills for assessing financial risks, maximizing profits, and achieving organizational goals through effective accounting practices.

Academic Level: Graduate

Enrollment is limited to students with a program in Business Administration.

Enrollment is limited to Graduate level students.

BUAC 2010 Financial Accounting (3 Credit Hours)

Equivalent to BUAC 201. Additional fees may exist.

Academic Level: Undergraduate