

ACCOUNTING (ACCT)

ACCT 2361 Financial Accounting (5 Credits)

Makes clear the ways in which accounting is an information development and communication function that supports economic decision making, and prepares students for subsequent learning. Not recommended for first-quarter freshmen.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%202361>)

ACCT 2362 Managerial Accounting (5 Credits)

Develops basic concepts and skills for preparing accounting information for managerial decision-making purposes. Computer spreadsheet skills are required. Typically offered: Autumn, Winter, Spring.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%202362>)

ACCT 3324 Federal Income Taxation (5 Credits)

Provides an introduction to the income tax structure and basic concepts of tax law relating to individual, corporate, partnership, and estate income taxation. Emphasizes a practical application of tax law enabling the student to understand and apply the concepts of income, exemptions, and deductions.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%203324>)

ACCT 3325 Federal Income Tax II (5 Credits)

Strongly recommended for CPA exam eligibility. Continues the concepts studied in ACCT 3324 by examining the taxation of entities including S corporations, partnerships, limited liability companies, estates, and trusts. Emphasizes the tax aspects of the different forms of business entities and the planning involved in selecting the appropriate formation for conducting business. Typically offered: Alternate Years.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%203325>)

ACCT 3327 Cost Accounting (5 Credits)

Introduces basic principles of cost accounting as applied to materials, labor, and manufacturing overhead.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%203327>)

ACCT 3328 Auditing (5 Credits)

Studies auditing theory, concepts, and practices used to evaluate evidence and attest to an entity's financial statements. Includes examination of the use of technology in the audit process, current issues in public accounting, and ethical considerations.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%203328>)

ACCT 3351 Intermediate Accounting I (5 Credits)

Studies the concepts and principles of accounting related to recognition, valuation, and classification of economic events. Includes issues related to the measurement of income.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%203351>)

ACCT 3352 Intermediate Accounting II (5 Credits)

Expands on concepts and principles introduced in ACCT 3351.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%203352>)

ACCT 3353 Advanced Accounting (5 Credits)

Continuation of 3352. Strongly recommended for CPA exam eligibility. Examines some intermediate accounting topics, business combinations, and miscellaneous topics. Typically offered: Alternate Years.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%203353>)

ACCT 3370 Accounting Information Systems (5 Credits)

Considers accounting information systems as part of the accounting and finance functions. Examines business processes, transaction processing, systems analysis, design, and development, data modeling, databases, internal control, advanced excel, and data analytics.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%203370>)

ACCT 4351 International Accounting (3 Credits)

Considers and analyzes financial accounting concepts relating to consolidated financial statements, translation of foreign financial statements, and accounting for foreign transactions, international financial reporting, and accounting for special entities. Recommended for CPA examination preparation.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%204351>)

ACCT 4352 Accounting Law (3 Credits)

This is the second course in the business law series, recommended for accounting majors and those who have an interest in learning more about the topic of commercial law. It covers topics students will see on the Professional Responsibilities and Securities Regulation and Business Law portions of the CPA exam, particularly those not covered in BUS 2414 or those legal areas in which accounting students will benefit from a more in-depth treatment.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%204352>)

ACCT 4353 Governmental and Non-For-Profit Accounting (5 Credits)

This course provides an overview of the unique accounting and financial reporting for governmental and not for profit organizations. In addition, the course examines non-financial performance measures utilized to determine accomplishment of missional objectives.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%204353>)

ACCT 4899 Capstone: Accounting Theory and Problems (5 Credits)

Critically examines problem areas of current interest in financial accounting. Emphasizes investigating the "whys" behind today's generally accepted accounting principles and explores alternative approaches to the study and development of accounting theory. Several problems or contentious theoretical issues facing the accounting profession are examined in depth with the objective of having the student form a well-reasoned position on the matter.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%204899>)

ACCT 4900 Independent Study - Accounting (1-5 Credit)

The student proposes a topic of current interest in business to a professor in the School of Business and Economics. The student meets with the professor to discuss a bibliography and rough drafts before turning in the final draft of a paper. In general, the number of pages of written work must be six times the number of credits, or there must be equivalent work in exams or other requirements.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%204900>)

ACCT 4930 Practicum (1-5 Credit)

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%204930>)

ACCT 4940 Internship (1-5 Credit)

Provides an opportunity for reflection on a student's internship experience. The internship, paid or unpaid, must have a minimum commitment of 10 hours/week or 100 hours during the quarter, be related to students' Accounting major and have provided opportunities for students to relate and apply principles of business, faith, service, and leadership to a professional business setting. Internship placements must be approved prior to the experience or permission will not be granted to register. Students must complete an internship learning contract and have it signed by their internship supervisor and the faculty sponsor.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%204940>)

ACCT 4945 Advanced Integrative Internship (1-5 Credit)

Provides students the opportunity to specialize their applied learning to accounting issues and questions through individualized guidance with an accounting faculty sponsor; first-hand experience in their internship sites; academic research; and face-to-face interviews with professionals in the field.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%204945>)

ACCT 4950 Special Topics in Accounting (1-5 Credit)

Explores selected topics in Accounting.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%204950>)

ACCT 4970 Research in Accounting Topics (5 Credits)

Focuses on research methodology and explores topics that examine ethical and behavioral concepts like integrity, honesty, justice, fairness, and social good within an accounting and business environment. The course will cover the mechanics of research methodology like how to develop a research question, how to conduct a literature review, how to identify theoretical constructs, how to operationalize theoretical constructs into measurable variables, how to choose the appropriate research methodology (i.e., archival, experimental) and how to write up a research proposal.

Course Schedule (<https://catalog.spu.edu/course-search/?details&code=ACCT%204970>)