

ACCOUNTING (ACCT)

ACCT 101: Financial Accounting

Designed to introduce all business students to the field of accounting, the course covers the fundamental principles of accounting, highlighting balance sheet and income statement presentation. Primary emphasis on accounting as a source of financial information, with procedural details kept to a minimum.

Credits: 3

College: School of Business

Schedule Type: Lecture, On-Line

ACCT 101AC: Financial Accounting

Designed to introduce all business students to the field of accounting, the course covers the fundamental principles of accounting, highlighting balance sheet and income statement presentation. Primary emphasis on accounting as a source of financial information, with procedural details kept to a minimum.

Credits: 3

College: School of Business

Schedule Type: Lecture, On-Line

ACCT 101CC: Financial Accounting

Credits: 3

College: School of Business

Schedule Type: Lecture, Lecture/On-Line, On-Line

ACCT 102: Managerial Accounting

Objective analysis and interpretation of accounting information. Use of accounting information as a basis for planning, control and managerial decisions.

Credits: 3

College: School of Business

Prerequisites: ACCT 101 or ACCX 111 [Min Grade: D]

Schedule Type: Independent Study, Lecture

ACCT 111: Financial Accounting

Credits: 3

College: School of Business

Schedule Type: On-Line

ACCT 112: Managerial Accounting

Objective analysis and interpretation of accounting information. Use of accounting information as a basis for planning, control and managerial decisions.

Credits: 3

College: School of Business

Schedule Type: By Appointment - 1 student, Lecture, On-Line

ACCT 120: Entrepreneurial Accounting &

Credits: 3

College: School of Business

Schedule Type: Lecture

ACCT 198: Transfer Accounting

Credits: 3

College: Jefferson College of Humanities & Sciences

Schedule Type: Lecture

ACCT 203: Intermediate Accounting I

An in-depth study of basic accounting principles and theory followed by a detailed analysis of cash, receivables and investments (including the related revenue and expense transactions). Text supplemented with the current rulings of the AICPA.

Credits: 3

College: School of Business

Prerequisites: ACCT 101 [Min Grade: D]

Schedule Type: By Appointment, Lecture, On-Line

ACCT 203AC: Intermediate Accounting I

An in-depth study of basic accounting principles and theory followed by a detailed analysis of cash, receivables and investments (including the related revenue and expense transactions). Text supplemented with the current rulings of the AICPA.

Credits: 3

College: School of Business

Schedule Type: By Appointment - 1 student, Lecture, Online By Appointment 8 Week, On-Line

ACCT 204: Intermediate Accounting II

Continues the analysis of a company's balance sheet with a study of inventories, fixed assets and liabilities. Text supplemented by current rulings of the AICPA.

Credits: 3

College: School of Business

Prerequisites: ACCT 203 [Min Grade: D]

Schedule Type: By Appointment - 1 student, Lecture

ACCT 204AC: Intermediate Accounting II

Continues the analysis of a company's balance sheet with a study of inventories, fixed assets and liabilities. Text supplemented by current rulings of the AICPA.

Credits: 3

College: School of Business

Schedule Type: Lecture, On-Line

ACCT 303: Accounting Theory and Practice

This course will enable students to study topics such as corporate entities, cash flow statements, pensions and leases; along with other material not covered in previous accounting courses.

Credits: 3

College: School of Business

Prerequisites: ACCT 204 [Min Grade: D]

Schedule Type: By Appointment - 1 student, Lecture, On-Line

ACCT 303AC: Accounting Theory and Practice

This course will enable students to study topics such as corporate entities, cash flow statements, pensions and leases; along with other material not covered in previous accounting courses.

Credits: 3

College: School of Business

Schedule Type: By Appointment - 1 student, Lecture, On-Line

ACCT 303AC: Accounting Theory and Practice

This course will enable students to study topics such as corporate entities, cash flow statements, pensions and leases; along with other material not covered in previous accounting courses.

Credits: 3

College: School of Business

Schedule Type: By Appointment - 1 student, Lecture, On-Line

ACCT 309: Federal Taxes I

This course examines the federal tax laws as related to individual income taxation. The textbook is supplemented by using the actual 1040 tax forms and the related supporting schedules. The course is open to all students.

Credits: 3

College: School of Business

Prerequisites: ACCT 101 or ACCT 101AC or ACCX 111 [Min Grade: D]

Schedule Type: By Appointment - 1 student, By Appointment, Lecture, On-Line

ACCT 309AC: Federal Taxes I

This course examines the federal tax laws as related to individual income taxation. The textbook is supplemented by using the actual 1040 tax forms and the related supporting schedules. The course is open to all students.

Credits: 3

College: School of Business

Schedule Type: By Appointment - 1 student, By Appointment - 4 students, Lecture, On-Line

ACCT 316: Cost Accounting I

This course includes study of job order, process and standard cost systems; cost-volume-profit analysis; absorption versus direct costing; inventory-control systems, including EOQ and JIT systems concepts; relevant costing in decision making; time value of money concepts; and capital-budgeting theory and application.

Credits: 3

College: School of Business

Prerequisites: ACCT 203 or ACCT 203AC [Min Grade: D]

Schedule Type: By Appointment - 1 student, Lecture, On-Line

ACCT 316AC: Cost Accounting I

This course includes study of job order, process and standard cost systems; cost-volume-profit analysis; absorption versus direct costing; inventory-control systems, including EOQ and JIT systems concepts; relevant costing in decision making; time value of money concepts; and capital-budgeting theory and application.

Credits: 3

College: School of Business

Schedule Type: By Appointment - 2 students, Lecture, On-Line

ACCT 325: Business Taxes-State and Feder

An in-depth coverage of business taxes. Emphasis is placed on partnership, corporation and sub-corporations. Pennsylvania, New Jersey and Delaware tax laws will be examined.

Credits: 3

College: School of Business

Prerequisites: ACCT 309 [Min Grade: D]

Schedule Type: Lecture

ACCT 409: Auditing

Principles, standards and procedures of auditing. Emphasis upon the public accounting profession, its current pronouncements, practices and problems.

Credits: 3

College: School of Business

Prerequisites: ACCT 204 [Min Grade: D]

Schedule Type: By Appointment - 1 student, Lecture, On-Line

ACCT 409AC: Auditing

Principles, standards and procedures of auditing. Emphasis upon the public accounting profession, its current pronouncements, practices and problems.

Credits: 3

College: School of Business

Schedule Type: By Appointment - 4 students, Lecture, On-Line

ACCT 412: Advanced Accounting

This course includes study of business combinations and consolidated financial-statement preparation, foreign subsidiary operations, foreign transactions, and government and not-for-profit industry accounting. The text is supplemented with current financial accounting and reporting requirements.

Credits: 3

College: School of Business

Prerequisites: ACCT 303 [Min Grade: D]

Schedule Type: Lecture

ACCT 498: Accounting Capstone

This course serves as a capstone course in the Accounting program. Students complete the SCPS Portfolio they have been assembling throughout their program. The portfolio provides students with an opportunity to look at the past, present, and future. Students reflect on personal growth and development during their program of study. Students also demonstrate the ability to integrate theory and practice by proposing a solution to a current problem in an accounting setting via a research project. The portfolio concludes with a future directions essay wherein students identify goals for continued professional growth and lifelong learning.

Credits: 3

College: School of Business

Prerequisites: ACCT 203 and ACCT 204 and ACCT 303 and ACCT 309 and ACCT 316 and ACCT 409 and ACCT 412 and BLAW 211 and CLC 310 and CLC 320 and CLC 330 and CLC 340 and CLC 350 and PHIL 222 [Min Grade: D]

Schedule Type: Lecture, On-Line