

ACCT - Accounting | Undergrad

<i>Global Citizenship Program Knowledge Areas (....)</i>	
ARTS	Arts Appreciation
GLBL	Global Understanding
PNW	Physical & Natural World
QL	Quantitative Literacy
ROC	Roots of Cultures
SSHB	Social Systems & Human Behavior

<i>Global Citizenship Program Skill Areas (....)</i>	

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ACCT 4100 Advanced Financial Accounting (3)

Advanced development of applications of financial accounting concepts. The main emphasis is in the accounting entities: consolidations, partnerships, branch and affiliated companies, governmental units, nonprofit organizations, estates and trusts. Emphasizes accounting principles in relationship to installment sales, consignments, segments of business enterprises, interim reporting, S.E.C. reporting and multinational companies. There is an additional course fee of \$42. **Prerequisite:** Completion of the other courses in the accounting emphasis including ACCT 4900 or concurrent enrollment in ACCT 4900.

ACCT 4220 Financial Statement Analysis (3)

Financial report analysis, interpretation and evaluation from the viewpoints of creditors, owners and others concerned with business strengths and weaknesses and future outlooks of business organizations. **Prerequisite:** FINC 3210.

ACCT 4600 Business Valuation (3)

This course introduces the student to the basic concepts and methodology used to value a closely held business. It will familiarize the student with the three valuation approaches--asset, market and income--used by business valuation professionals. The course will focus on the standards issued by the major accreditation bodies. It will familiarize the student with valuation models used on real-world valuation projects. **Prerequisites:** ACCT 3040 and FINC 3210.

ACCT 4900 Auditing (3)

Presents concepts, standards and procedures used by independent auditors in verifying business data in order to render an opinion and report on the financial statements of the entity being examined. Includes professional and ethical relationships, study and evaluation of internal controls, audit program applications, statistical sampling concepts and applications. **Prerequisite:** ACCT 3040.

ACCT 4910 Auditing and Professional Responsibilities (3)

Continues to introduce the present concepts, standards and procedures used by independent auditors in verifying business data in order to render an opinion and report on the financial statements of the entity being examined. Includes professional and ethical relationships, study and evaluation of internal controls, audit program applications, statistical sampling concepts and applications. **Prerequisite:** ACCT 4900.

ACCT 4920 Cases in Auditing (3)

This course involves the study of the academic literature related to auditing issues and ethics issues. Current research findings and their application and impact on the field of auditing will be analyzed and critiqued. The student will also be required to solve auditing problems involving real-world cases from local and national CPA firms. **Prerequisite:** ACCT 4910.

ACCT 4930 Introduction to Internal and Informational Technology Auditing (3)

This course will cover internal auditing from a broad perspective that includes information technology, business processes and accounting systems. Topics include; internal auditing standards, risk assessment, governance, audit techniques and emerging issues. The course covers the design of business processes and the implementation of key control concepts and uses a case study approach that addresses operational and information technology

auditing. *This course will be integrated with Webster University's SAP system.* **Prerequisite:** ACCT 4910.

ACCT 4950 Internship (1-6)

Prerequisite: Major in Accounting.

ACCT 4990 Accounting Seminar (3)

This course serves as the capstone experience for accounting majors by incorporating accounting topics covered throughout the accounting major and applying this knowledge to the study of real-world problems.

Students will explore the variety of current issues facing the accounting profession in order to develop a big-picture perspective that integrates financial accounting and reporting, cost and managerial accounting, auditing and professional responsibilities and other topics such as international accounting and information technology. **Prerequisites:** ACCT 4100 and ACCT 4910.