

AIA Course Descriptions

BMGT 220 Principles of Accounting I (3) Basic theory and techniques of contemporary financial accounting. Includes the accounting cycle and the preparation of financial statements for single owner and partnership forms of business organizations operating as service companies or merchandisers.

BMGT 221 Principles of Accounting II (3) Prerequisite : BMGT220. Basic theory and techniques of accounting for managerial decision making. Involves the introduction of the corporation and manufacturing operations. Includes cost volume-profit analysis and capital budgeting. Introduces the topics of income taxation and international accounting.

BMGT 310 Intermediate Accounting I (3) Prerequisite : BMGT221. Comprehensive analysis of financial accounting topics related to financial statement preparation and external reporting.

BMGT 311 Intermediate Accounting II (3) Prerequisite: BMGT310. Continuation of BMGT310. **BMGT 321 Managerial Accounting (3)** Prerequisite: BMGT221. A study of the basic concepts of product costing and cost analysis for management planning and control. Emphasis is placed on the role of the accountant in organizational management, analysis of cost behavior, standard cost budgeting, responsibility accounting and relevant costs for decision-making.

BMGT321 Managerial Accounting; (3) Prerequisite: BMGT221. A study of the basic concepts of product costing and cost analysis for management planning and control. Emphasis is placed on the role of the accountant in organizational management, analysis of cost behavior, standard cost budgeting, responsibility accounting and relevant costs for decision-making. This course is restricted to BMGT majors with 53 credit hours completed.

BMGT 323 Taxation of Individuals (3) Prerequisite: BMGT221. Federal taxation of individuals focusing on income, exclusions, deductions, depreciation, credits and capital transactions. Property coverage includes the tax consequences of sales and dispositions of investment and business assets. Both tax planning and compliance issues are covered.

BMGT 326 Accounting Systems (3) Prerequisites: BMGT201 and BMGT221. A study of accounting systems and computer and communications technology.

BMGT 411 Ethics and Professionalism in Accounting (3) Prerequisite: BMGT311. For accounting majors only. 86 semester hours. Analysis and discussion of issues relating to ethics and professionalism in accounting.

BMGT 417 Taxation of Corporations, Partnerships and Estates (3) Prerequisite: BMGT221. Federal taxation of corporations using the life-cycle approach-formation, operation, assessment, merger, reorganization and liquidation. Overviews of pass-through entities - partnerships and s-corporations using the life-cycle approach, and the tax consequences of wealth transfers by individuals - gift and estate taxation. Both tax planning and compliance issues are addressed.

BMGT 422 Auditing Theory and Practice (3) Prerequisite: BMGT221. A study of the independent accountant's attest function, generally accepted auditing standards, compliance and substantive tests and report forms and opinions.

BMGT 423 Fraud Examination (3) This course familiarizes students in forensic accounting/auditing issues. The course presents traditional areas of fraud: fraudulent financial reporting, and misappropriation of assets. Using a case study format and by studying and reviewing some recent and historical cases of fraud at large companies, relevant issues for all concerned stakeholders (capital market participants) are identified. Additionally, the course prepares students to understand other areas of fraud and corruption, including cybercrime, money laundering, FCPA violations, securities fraud, and identity theft. Although the emphasis of the course is on prevention, deterrence, detection, and control, it does provide an overview of the investigation and prosecution of fraud as well.

BMGT 424 Advanced Accounting (3) Prerequisite: BMGT311. Advanced accounting theory applied to specialized topics and current problems. Emphasis on consolidated statements and partnership accounting.

BMGT 428A - Special Topic in Accounting - Governmental Accounting (3) - For Accounting majors only. Prerequisite: BMGT 221. An introduction to the theory and practice of accounting and financial reporting as applied in both federal and state/local governments, with a focus on generally accepted accounting principles applicable in each. Topics include analyzing transactions; recognizing transactions in the accounting cycles; and preparing and analyzing financial statements and the overall financial reports at both the federal and state/local government levels. Various techniques are used to study government accounting and may include problem sets, case studies, computer applications, and other materials.