

# ACCOUNTING (ACC)

## ACC 151 Introduction to Financial Accounting (4 Credits)

### Management

Financial accounting concepts that aid entrepreneurs, managers, investors, and creditors in planning, operating, and analyzing a business. Emphasis is on interpretation of financial statements.

Shared Competencies: Scientific Inquiry and Research Skills (<https://coursecatalog.syracuse.edu/shared-competencies/scientific-inquiry-and-research-skills/>)

## ACC 180 International Course (1-12 Credits)

### Management

Offered through SUAbroad by educational institution outside the United States. Student registers for the course at the foreign institution and is graded according to that institution's practice. SUAbroad works with the SU academic department to assign the appropriate course level, title, and grade for the student's transcript.

Repeatable

## ACC 200 Selected Topics (1-6 Credits)

### Management

Exploration of a topic (to be determined) not covered by the standard curriculum but of interest to faculty and students in a particular semester.

Repeatable

## ACC 201 Essentials of Accounting (3 Credits)

### Management

Introduction for non-Whitman students to financial and managerial accounting and reporting concepts used by entrepreneurs and managers in planning and decision making.

Shared Competencies: Critical and Creative Thinking (<https://coursecatalog.syracuse.edu/shared-competencies/critical-and-creative-thinking/>)

## ACC 252 Intro to Managerial Acc (3 Credits)

### Management

Introduction to the role of accounting information systems in measuring performance, influencing employee behavior, and facilitating planning decisions such as what products and services to offer, in which markets, and at what prices.

Prereq: ACC 151

Shared Competencies: Scientific Inquiry and Research Skills (<https://coursecatalog.syracuse.edu/shared-competencies/scientific-inquiry-and-research-skills/>)

## ACC 270 Experience Credit (1-6 Credits)

### Management

Participation in a discipline or subject related experience. Student must be evaluated by written or oral reports or an examination. Permission in advance with the consent of the department chairperson, instructor, and dean. Limited to those in good academic standing.

Repeatable

## ACC 280 International Course (1-12 Credits)

### Management

Offered through SUAbroad by educational institution outside the United States. Student registers for the course at the foreign institution and is graded according to that institution's practice. SUAbroad works with the S.U. academic department to assign the appropriate course level, title, and grade for the student's transcript.

Repeatable

## ACC 290 Independent Study (1-6 Credits)

### Management

Exploration of a problem, or problems, in depth. Individual independent study upon a plan submitted by the student. Admission by consent of supervising instructor(s) and the department.

Repeatable

## ACC 300 Selected Topics (1-6 Credits)

### Management

Exploration of a topic (to be determined) not covered by the standard curriculum but of interest to faculty and students in a particular semester.

Repeatable

## ACC 356 Intermediate Financial Accounting I (3 Credits)

### Management

Double-numbered with ACC 601

Accounting concepts and standards. Topics include: accounting cycle; income determination; financial statements; measurement and valuation of assets including cash, investments, receivables, inventory, property, plant, and equipment, and intangibles. Additional work required of graduate students.

Prereq: ACC 252

Shared Competencies: Scientific Inquiry and Research Skills (<https://coursecatalog.syracuse.edu/shared-competencies/scientific-inquiry-and-research-skills/>)

## ACC 357 Intermediate Financial Accounting II (3 Credits)

### Management

Double-numbered with ACC 602

Accounting concepts and standards. Topics include: accounting cycle, financial reporting, financial statement analysis, cash flows, income tax allocation, measurement and valuation of liabilities; equity, leases, and pensions. Additional work required of graduate students.

Prereq: ACC 356

Shared Competencies: Scientific Inquiry and Research Skills (<https://coursecatalog.syracuse.edu/shared-competencies/scientific-inquiry-and-research-skills/>)

## ACC 363 Cost Analysis & Control (3 Credits)

### Management

Double-numbered with ACC 621

In-depth examination of costing products and services, and using cost information in planning and control decisions. Pricing, budgeting, standards, strategic cost systems, just-in-time/backflushing costing, and activity-based costing. Additional work required of graduate students.

Junior standing or graduate status.

Prereq: ACC 252

Shared Competencies: Scientific Inquiry and Research Skills (<https://coursecatalog.syracuse.edu/shared-competencies/scientific-inquiry-and-research-skills/>)

## ACC 380 International Course (1-12 Credits)

### Management

Offered through SUAbroad by educational institution outside the United States. Student registers for the course at the foreign institution and is graded according to that institution's practice. SUAbroad works with the S.U. academic department to assign the appropriate course level, title, and grade for the student's transcript.

Repeatable

**ACC 383 ESG Reporting (3 Credits)***Management*

Double-numbered with ACC 683

This course equips learners with an understanding of Environmental, Social, and Governance (ESG) reporting principles, underlying major frameworks, and standards. Teaches practical skills needed to compile, interpret, and present ESG metrics and narratives. Additional work required of graduate students.

Shared Competencies: Critical and Creative Thinking (<https://coursecatalog.syracuse.edu/shared-competencies/critical-and-creative-thinking/>)

**ACC 385 Principles of Taxation (3 Credits)***Management*

Double-numbered with ACC 685

Tax planning and taxation of business transactions, such as basis, gains, losses, nontaxable exchanges, depreciation, amortization, other business deductions, and tax credits. Research and communication skills. Extra work required of graduate students.

Prereq: ACC 356

Shared Competencies: Critical and Creative Thinking (<https://coursecatalog.syracuse.edu/shared-competencies/critical-and-creative-thinking/>)

**ACC 400 Selected Topics (1-6 Credits)***Management*

Exploration of a topic (to be determined) not covered by the standard curriculum but of interest to faculty and students in a particular semester. Repeatable

**ACC 425 Accounting Information Systems (3 Credits)***Management*

Double-numbered with ACC 625

Provide an understanding of the use of technology and internal controls to create, process, store, secure, analyze, and report information. Explore database design, business process modeling, and XBRL. Audit and manage accounting information systems. Additional work required of graduate students.

Prereq: ACC 357 and MIS 325

Shared Competencies: Critical and Creative Thinking (<https://coursecatalog.syracuse.edu/shared-competencies/critical-and-creative-thinking/>); Information Literacy and Technological Agility (<https://coursecatalog.syracuse.edu/shared-competencies/information-literacy-and-technological-agility/>)

**ACC 452 Accounting Analytics (3 Credits)***Management*

Double-numbered with ACC 652

Accounting analytics including Benford's Law, current and prior period data, anomaly detection, correlation and time series detection, risk assessment and risk scoring, and purchasing card transaction fraud.

Prereq: ACC 252, BUA 345

Shared Competencies: Information Literacy and Technological Agility (<https://coursecatalog.syracuse.edu/shared-competencies/information-literacy-and-technological-agility/>)

**ACC 470 Experience Credit (1-6 Credits)***Management*

Participation in a discipline or subject related experience. Student must be evaluated by written or oral reports or an examination. Permission in advance with the consent of the department chairperson, instructor, and dean. Limited to those in good academic standing.

Repeatable

**ACC 476 Auditing Theory/Practice (3 Credits)***Management*

Double-numbered with ACC 726

Audit practice and reporting on financial statements. Audit standards, the demand for auditing, and regulatory, legal, and ethical influences on auditors. Audit objectives, evidence, control environment, and risk assessments. Case studies and problems. Extra work required of graduate students.

Prereq: ACC 357

Shared Competencies: Critical and Creative Thinking (<https://coursecatalog.syracuse.edu/shared-competencies/critical-and-creative-thinking/>)

**ACC 477 Advanced Financial Accounting (3 Credits)***Management*

Double-numbered with ACC 756

Accounting and reporting for business combinations, foreign currency transactions, derivatives, and governmental entities. Extra work required of graduate students.

Prereq: ACC 357 or 602

Shared Competencies: Scientific Inquiry and Research Skills (<https://coursecatalog.syracuse.edu/shared-competencies/scientific-inquiry-and-research-skills/>)

**ACC 480 International Course (1-12 Credits)***Management*

Offered through SUAbroad by educational institution outside the United States. Student registers for the course at the foreign institution and is graded according to that institution's practice. SUAbroad works with the S.U. academic department to assign the appropriate course level, title, and grade for the student's transcript.

Repeatable

**ACC 481 Taxation of Business Entities (3 Credits)***Management*

Double-numbered with ACC 777

Federal taxation of the formation, operation, liquidation, and reorganization of partnerships, subchapter C, subchapter S, and limited liability corporations. Federal taxation of partners and shareholders. Extra work required of graduate students.

Prereq: ACC 385 or 685

Shared Competencies: Information Literacy and Technological Agility (<https://coursecatalog.syracuse.edu/shared-competencies/information-literacy-and-technological-agility/>)

**ACC 485 Financial Statement Analysis (3 Credits)***Management*

Double-numbered with ACC 725

The course introduces the tools for effective analysis of financial statements. Students will analyze financial statements in the context of equity valuation for the purpose of making well-informed investment decisions. Additional work required of graduate students.

Advisory recommendation Prereq: ACC 356 OR FIN 346

Shared Competencies: Scientific Inquiry and Research Skills (<https://coursecatalog.syracuse.edu/shared-competencies/scientific-inquiry-and-research-skills/>)

**ACC 486 Accounting Advisory (3 Credits)***Management*

Double-numbered with ACC 686

Application of innovative accounting technology in value-based accountancy processes: financial reporting, audit, and tax. Includes interaction with experienced practitioners in accounting advisory or consulting. Additional work required for graduate students.

Prereq: ACC 356

Shared Competencies: Critical and Creative Thinking (<https://coursecatalog.syracuse.edu/shared-competencies/critical-and-creative-thinking/>)

**ACC 490 Independent Study (1-6 Credits)***Management*

Exploration of a problem, or problems, in depth. Individual independent study upon a plan submitted by the student. Admission by consent of supervising instructor(s) and the department.

Repeatable

**ACC 499 Honors Capstone Project (1-3 Credits)***Management*

Completion of an Honors Capstone Project under the supervision of a faculty member.

Repeatable 3 times for 3 credits maximum