

ACCOUNTING AND INFORMATION TECHNOLOGY

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The objective of the B.S. in Accounting is to prepare graduates for entry level positions whether in Public, Corporate, or Governmental Accounting or to continue further study in graduate school. The course offerings provide students with the knowledge and requirements to sit for the CPA exam in North Carolina upon graduation.

The objectives of the B.S. in Business Administration, Information Technology Management (ITM) track, are to provide knowledge about practical and conceptual information technology (IT), information systems (IS), the use of IT/IS for business supporting and managerial decision-making purposes, and the management of the link between people, business and technology. Upon the successful completion of the program of study in ITM and related requirements, graduates can pursue an IT/IS professional career within public or private sectors of the new economy.

BACHELOR OF SCIENCE IN ACCOUNTING

Requirements for a Bachelor of Science in Accounting	Sem. Hrs.
Freshman Seminar	1
General Education, including: MAT 107 and 215 or 221, ECN 202, 203	44
General Business Requirements	42
DSC 209, MGT 215, 216; ACC 227, 228; DSC 313, 314; MGT 303, 306; MKT 312, FIN 310, ECN 301 or ECN/FIN 304; ACC 413; MGT 466	
Accounting Requirements	24
ACC 321, 322, 331, 417, 418, 421, 450, 458	
Electives	9
	Total:120

BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION

Requirements for a Bachelor of Science in Business Administration:	Sem. Hrs.
Information Technology Management Track	
Freshman Seminar	1
General Education, including: MAT 107 and 215 or 221, ECN 202, 203	44
BSBA Common Body of Knowledge	42
DSC 209, BLAW 215; ACC 227, 228; DSC 313, 314; MGT 303, 306; MKT 312, FIN 310; ECN 301 or ECN/FIN 304; ITM 301; MGT 441, 466	
Information Technology Management	18
ITM 350, 410, 440, 495 and 6 hours of electives from ACC 413, ITM 310, 320, 370, 460, 480, 499, ITMS 4xx	
Business Electives (300 or 400 level)	6
General Electives	9
	Total:120

COURSES

ACCOUNTING (ACC)

ACC 227. Financial Accounting

Introduction to accounting. A study of the basic accounting equation, transaction analysis, and financial statements. Fall, Spring. Credit, 3 semester hours.

ACC 228. Managerial Accounting

An introductory study of internal accounting with emphasis on cost analysis and budgeting. The course stresses the attention-directing and problem-solving function of accounting in relation to current planning and control, evaluation of performance, special decisions, and long-range planning. Fall, Spring. Credit, 3 semester hours. PREREQ: A “C” or better in ACC 227 or permission of instructor.

ACC 321. Intermediate Accounting I

A study of financial accounting theory and procedures. Includes time value of money and in-depth analysis of asset accounts. Fall. Credit, 3 semester hours. PREREQ: A “C” or better in ACC 227 or permission of instructor.

ACC 322. Intermediate Accounting II

A continuation of ACC 321. Includes in-depth study of liability and capital accounts, revenue recognition. Spring. Credit, 3 semester hours. PREREQ: ACC 321.

ACC 331. Cost Accounting

Cost determination and analysis, cost control, and cost-based decision making. Included are such topics as job order and process costing systems, application of factory overhead, and responsibility accounting. Fall. Credit, 3 semester hours. PREREQ: A “C” or better in ACC 228 or permission of instructor.

ACC 413. Accounting Information Systems

Basic concepts of accounting information systems including both computer based and manual systems. This course examines transaction processing systems with emphasis on internal controls and documentation, user support systems and systems development. Specific topics include spreadsheet functions, databases, etc. As Announced. Credit, 3 semester hours. PREREQ: DSC 209 and ACC 331 or concurrent registration.

ACC 417. Income Tax I

Federal income taxes as applied to individuals and sole proprietorships. Includes an overview of the tax system and the effect that tax law has on individual economic decisions. Fall. Credit, 3 semester hours. PREREQ: ACC 227.

ACC 418. Income Tax II

Federal income tax laws applicable to partnerships, corporations, estates, and trusts. Spring. Credit, 3 semester hours. PREREQ: ACC 417.

ACC 421. Advanced Accounting

Mergers and acquisitions accounting as well as preparation of consolidated statements after acquisition. Special accounting problems in consolidated financial statements, partnerships, pension funds, fund accounting, and fiduciary accounting. Spring. Credit, 3 semester hours. PREREQ: ACC 322.

ACC 450. Governmental and Not-For-Profit Accounting

Study of accounting principles unique to not-for-profit organizations as prescribed by generally accepted accounting principles and the Governmental Accounting Standards Board. Spring. Credit, 3 semester hours. PREREQ: A “C” or better in ACC 228 or permission of the instructor.

ACC 458. Auditing

A study of the theory and application of generally accepted auditing standards used in the examination of financial statements. The role of internal control review, working papers, audit programs, and the auditor's liability are considered along with selected case studies. Spring. Credit, 3 semester hours. PREREQ: ACC 322.

ACC 499. Directed Studies in Accounting

Independent study in an area of accounting of particular interest to a student under the direction of one or more faculty members. Students must submit detailed proposals for a directed study, detailing the proposed plan of study, research involved, dates for deliverables, final product to be produced, and faculty who will be supervising. Proposals will be reviewed by a faculty committee to determine acceptance of the proposal. Fall, Spring. Credit, 1-3 semester hours. PREREQ: ACC 227, ACC 228, and permission of the Department.

ACCS 4xx. Special Topics in Accounting

The study of a particular topic of special importance, relevance, and currency in the field of accounting. The content of the special topics course varies with each offering. Course may be repeated as long as topic being studied is different. As Announced. Credit, 3 semester hours. PREREQ: ACC 227, ACC 228.

BUSINESS LAW (BLAW)**BLAW 215. Legal Environment of Business**

The legal environment of business, contracts, personal property, commercial transactions, and forms of business organization. Fall, Spring. Credit, 3 semester hours.

BLAW 216. Commercial Law

Study of the commercial legal environment in which business enterprises operate. Examines the law of contracts, sales and warranties, security interests, commercial paper, and debtor and creditor rights. As Announced. Credit, 3 semester hours.

BLAW 316. International Business Law

This course will introduce students to the legal mechanics of international business transactions and to the commercial law environment within which those transactions are negotiated and executed. The course will focus on the trade and investment activities of business entities, examining in a practical way the legal documentation necessary to execute various types of transactions and issues that the international lawyer and business person are likely to confront. As Announced. Credit, 3 semester hours. PREREQ: BLW 215.

INFORMATION TECHNOLOGY MANAGEMENT (ITM)**ITM 301. Management Information Systems**

Introductory examination of the role of information systems in the support of managerial decisions. Communications theory, electronic storage systems, data base accumulation. As Announced. Credit, 3 semester hours. PREREQ: DSC 209, MGT 306.

ITM 310. Basic Application Development

This course is an introduction to the Visual Basic.NET language within the Visual Studio.NET integrated application development environment. The course covers the fundamentals of programming in a visual, object-oriented language and focuses on common programming methodologies and basic application development skills. Credit, 3 semester hours.

ITM 320. E-Commerce

This course is designed to help business students increase their knowledge in E-Commerce so that

they may better understand how organizations can successfully operate their businesses online. Specific topics to be addressed include business models, technical infrastructure, software procurement strategies, customer interaction, and the implementation of customer-centric systems. Credit, 3 semester hours. PREREQ: A “C” or better in ITM 301 and MKT 312.

ITM 350. Database Management Systems

In this course, students will investigate application development in a business database environment with an emphasis on designing, modifying, and querying databases. In this course students will develop an understanding of database technology, database design, database selection and acquisition. Decision-making using databases will be covered. Overviews of emerging trends in data management will be covered. Credit, 3 semester hours. PREREQ: A “C” or better in ITM 301.

ITM 370. Enterprise Business Systems

Enterprise Business Systems provide information management and analysis to organizations. This course provides the student with an overview of Enterprise Business Systems. Topics covered will include functional systems, cross-functional systems, CRM, MRPII/ERP, SCM. Credit, 3 semester hours. PREREQ: A “C” or better in ACC 228, ITM 301, and MKT 312.

ITM 410. System Analysis and Design

An introduction to systems thinking and the systems analysis process. The emphasis will be on traditional analysis, design, and implementation through the data flow analysis and systems development life-cycle approaches. Student teams will perform system studies of real-world problems and develop potential solutions. Credit, 3 semester hours. PREREQ: A “C” or better in ITM 350; ITM 310 is recommended.

ITM 440. Project Management

This course is designed to provide knowledge of business project management in general and information technology project management in specific. It explores the dimensions and elements of project management; concepts, methodologies, strategies, and structures. Attention will also be given to cost controls, teamwork, and quality management. Credit, 3 semester hours. PREREQ: A “C” or better in ITM 301 and MGT 303.

ITM 460. Systems Security, Reliability, and Privacy

This course develops the student’s ability to comprehend, communicate, and apply current electronic commerce developments as a professional involved in designing, building, or managing information and accounting systems. Topics include the number-one topic of concern for businesses using E-business applications: transaction security and privacy. In addition, reliability of information systems as well as business decisions required to implement, plan, and support an electronic commerce endeavor are presented. Credit, 3 semester hours. PREREQ: A “C” or better in ITM 350.

ITM 480. Information Technology Management Internship

A work experience in an operating business where the student, under academic and employer supervision, participates in actual information technology managerial functions (40 work hours per semester credit hour required). Student must keep an extensive diary of work experiences and submit frequent reports to academic supervisor. Credit, 1 - 3 semester hours. PREREQ: A “B” or better in ITM 410 and 440.

ITM 495. Advanced Information Technology Management

This course emphasizes the management of information technology and related resources from a broad strategic perspective. Topics covered include assessment of information technologies and their fit to organizational structure, tracking emerging technologies and trends, managing portfolio resources and matching them to business needs, technology transfer, end-user computing, outsourcing, theoretical models, strategic applications, and strategic IT planning. Credit, 3 semester hours. PREREQ: A “C” or better in FIN 310, ITM 301 and 440.

ITM 499. Directed Studies in Information Technology Management

Independent study in an area of ITM of particular interest to a student under the direction of one or more faculty members. Students must submit detailed proposals for a directed study, detailing the proposed plan of study, research involved, dates for deliverables, final product to be produced, and faculty who will be supervising. Proposals will be reviewed by a faculty committee to determine acceptance of the proposal. Credit, 1 - 3 semester hours. PREREQ: A "C" or better in ITM 410 and 440.

ITMS 4xx. Special Topics in Information Technology Management

The study of a particular topic of special importance, relevance, and currency in the field of Information Technology Management. The content of the special topics course varies with each offering. Credit, 3 semester hours. PREREQ: A "C" or better in ITM 301.