

ACCOUNTING

Bachelor of Business Administration

Accounting is the language of business. The Bachelor of Business Administration in Accounting degree prepares students to compile financial information for decision-makers and provide financial advice in taxation, personal finance, and business for in-demand careers in public, private, governmental, healthcare, and non-profit environments. Students explore tax, audit, and analytics. Areas emphasized include recording and reporting financial data, understanding state and federal tax laws and their effect on business decisions, auditing financial statements, and gathering and using data for planning and control within a managerial accounting context.

Accounting is the foundation of business; wherever there's money, there's an accountant. Benefiting the economic activity of any organization, the Wright School of Business accounting program will prepare you to interpret all financial data. Accounting students will be able to forecast growth and improve business functions. According to the U.S. Bureau of Labor Statistics, positions in accounting will grow by 4% by 2029 with an additional 61,800 positions needed in accounting and auditing.

WSOB students majoring in accounting have a variety of evolving fields to consider, including financial statement auditing, income tax preparation and planning, a compilation of financial statements, financial management, financial planning, environmental, financial analysis, federal law enforcement, forensic accounting, e-commerce accounting, retail accounting, and auditing. Positions accounting students aspire to include Actuary, Chief Financial Officer (CFO), Controller/Comptroller, Environmental Accountant, Forensic Accountant, Non-Profit Accountant, Public Accounting Auditor or Tax Accountant, Financial Analyst, Tax Manager, and Sports Accountant.

Most students choose to pursue the CFE, CMA, CIA, or Certified Public Accountant (CPA) licensure. Students are required to complete at least 150 semester hours of college credit to sit for the CPA exam. Many students complete the additional 30 hours at Dalton State beyond their bachelor's degree. Accounting majors participating in the spring Volunteer Income Tax Assistance Program (VITA) will become certified using the IRS software and help students and the community prepare federal and state tax returns. This is a great resume-building activity, and all accounting majors are encouraged to participate.

Program Course Requirements

Click here to view Core IMPACTS General Education Curriculum requirements (<http://catalog.daltonstate.edu/programs/coreimpacts/>).

Program Advice (can share with CORE curriculum):

Grades of C or better required.

COMM 1110	Fundamentals of Speech	3
ECON 2105	Principles of Macroeconomics	3
MATH 1101	Intro to Mathematical Modeling	3
or MATH 1111	College Algebra	
or MATH 1113	Precalculus Mathematics	

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NOTE: Core IMPACTS courses can also satisfy requirements in your Program of Study. Please review the requirements for your major to prevent taking extra courses. The USG Core IMPACTS curriculum is designed to ensure that students acquire essential knowledge in foundational academic areas and develop career-ready competencies. There are seven Core IMPACTS areas. Students at all USG institutions must meet the Core IMPACTS requirements in all specified areas.

Field of Study: Major Related *

ACCT 2101	Principles of Accounting I	3
ACCT 2102	Principles of Accounting II	3
BUSA 2106	The Environment of Business	3
BUSA 2201	Fundamentals of Computer Appli	3
BUSA 2850	Business Statistics	3
ECON 2106	Principles of Microeconomics	3

Business Core*

BUSA 3060	Business Law	3
BUSA 3301	Business Communications	3
BUSA 3351	International Business	3
BUSA 3531	Data Cleaning & Visualization	3
BUSA 3701	Prof Development Seminar	1
FINC 3056	Principles of Finance	3
LSCM 3251	Principles of Supply Chain Mng	3
MARK 3010	Principles of Marketing	3
MGIS 3351	Principles Mgmt Info Systems	3
MNGT 3051	Principles of Management	3

Accounting Core*/**

ACCT 3100	Intermediate Accounting I	3
ACCT 3200	Intermediate Accounting II	3
ACCT 3300	Tax Accounting & Reporting I	3
ACCT 3600	Accounting Information Systems	3
ACCT 4100	Intermediate Accounting III	3
ACCT 4300	Tax Accounting & Reporting II	3
ACCT 4400	Cost Accounting	3
ACCT 4501	Auditing	3

Accounting Electives*/**

Choose two of the following electives: 6

Regularly Offered Courses

ACCT 3500	Forensic Accounting
ACCT 3800	Understanding Financial Statem

Unscheduled Accounting Electives

ACCT 4700	Independent Study in Acct (courses available with faculty sponsor)
ACCT 4800	Special Topics in Accounting (may occasionally be offered)
ACCT 4900	Accounting Internship (requires preapproval from Internship Coordinator)

Senior Requirement* *

MNGT 4701	Strategic Management	3
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Total Hours 121

* Grade of C or better required.

- **Students seeking a bachelors' degree in accounting may transfer in up to six credits of upper division hours (2 courses) in the accounting core and/or upper division accounting electives.
- + Senior Requirement must be completed at Dalton State College during graduation term. If a student is graduating in the summer semester the course must be taken in the spring term.

Courses

ACCT 2101. Principles of Accounting I. 3-0-3 Units.

Examines the underlying theory and application of accounting concepts for reporting financial information to outside users. Stresses the relationship between the rules by which financial statements are prepared and the use of financial information for decision making.(F, S, M)

Prerequisites: MATH 1101 or 1111 with a "C" or better.

ACCT 2102. Principles of Accounting II. 3-0-3 Units.

Examines the underlying theory and application of managerial accounting concepts. Stresses the study of financial and non-financial information for use by internal decision makers and the role of managerial accounting in a business environment.(F, S, M)

Prerequisites: ACCT 2101 with a "C" or better.

ACCT 3100. Intermediate Accounting I. 3-0-3 Units.

Studies the concepts and standards for presentation and disclosure of general purpose financial statements in accordance with GAAP. The focus is on financial statement analysis and the theory and issues related to measurement of assets.(F)

Prerequisites: ACCT 2101, ACCT 2102, both with a "C" or better.

ACCT 3200. Intermediate Accounting II. 3-0-3 Units.

Focuses on theory and issues related to recognition and measurement of liabilities, stockholders' equity, and other issues related to financial reporting.(S)

Prerequisites: ACCT 3100 with a "C" or better.

ACCT 3300. Tax Accounting & Reporting I. 3-0-3 Units.

Examines the federal taxation of individuals and taxation of property transactions. Tax research and ethics and responsibilities for accounting professionals are also introduced.(F)

Prerequisites: ACCT 2101, ACCT 2102, both with a "C" or better.

ACCT 3500. Forensic Accounting. 3-0-3 Units.

A study of the various techniques for preventing, detecting, investigating and resolving occupational fraud.(M)

Prerequisites: ACCT 2101 with a "C" or better.

ACCT 3600. Accounting Information Systems. 3-0-3 Units.

The course will also introduce students to computerized accounting information systems such as SAP. Other major topics covered will include internal controls, enterprise risk management, big data in accounting, forensic techniques, and auditing through an AIS. Students will learn to solve accounting problems and perform data analytics using spreadsheet, database, and visualization applications such as Excel, Access, and Power BI.(S)

Prerequisites: ACCT 2101, ACCT 2102, both with a C or better.

ACCT 3800. Understanding Financial Statement. 3-0-3 Units.

This course focuses on the understanding, interpreting, and analyzing of financial statements for corporations, local governments, and nonprofit organizations.(F, S)

Prerequisites: ACCT 2102 with a "C" or better.

ACCT 4100. Intermediate Accounting III. 3-0-3 Units.

Examines the theoretical foundation and structure of accounting as they relate to the presentation of the financial statements. Emphasis will be placed on the analysis of consolidations, statements of cash flows, deferred taxes, earnings per share, and other financial reporting considerations.(F)

Prerequisites: ACCT 3200 with a "C" or better.

ACCT 4300. Tax Accounting & Reporting II. 3-0-3 Units.

Explores the federal taxation of business entities, including C corporations, partnerships, S corporations, estates, and trusts. Analyzes the treatment of property transactions within these entities.(S)

Prerequisites: ACCT 3300 with a "C" or better.

ACCT 4400. Cost Accounting. 3-0-3 Units.

Focuses on planning, budgeting, performance measures and cost measures in the corporate environment.(S)

Prerequisites: ACCT 2101, ACCT 2102, both with a "C" or better.

ACCT 4501. Auditing. 3-0-3 Units.

Students taking this course will learn about planning, designing, performing, and completing financial statement audits. Student will also learn about the professional standards guiding the conduct of audits and the legal, regulatory, and ethical environment affecting them.(F)

Prerequisites: ACCT 3200 with a C or better.

ACCT 4700. Independent Study in Acct. 0-0-3 Units.

Supervised in-depth individual research and study of one or more current topics in Accounting in conjunction with an associated major project.

Students will be required to prepare a formal report and presentation of the research topic and project. (F, S, (only available with coordination with accounting faculty))

Prerequisites: ACCT 3200 with a "C" or better.

ACCT 4701. Auditing. 3-0-3 Units.

Students taking this course will learn about planning, designing, performing, and completing financial statement audits. Student will also learn about the professional standards guiding the conduct of audits and the legal, regulatory, and ethical environment affecting them.(F)

Prerequisites: ACCT 3200 with a "C" or better.

ACCT 4800. Special Topics in Accounting. 3-0-3 Units.

Examines current, relevant topics in the field of Accounting. Each special topic course will cover a new current topic.

Prerequisites: ACCT 3100 with a "C" or better.

ACCT 4900. Accounting Internship. 0-0-3 Units.

Provides students with on-site work experience in Accounting through a coordinated academic internship experience with a pre-approved employer. A portfolio chronicling the work experience, a project relating relevant academic literature to the Accounting internship experience, and a final presentation encompassing the entire internship experience are required to receive academic credit. By permission of the Internship Coordinator.

Prerequisites: ACCT 3100, plus an additional 3 credit hours of upper division ACCT, and 3 credit hours of any upper division business course, all with a "C" or better.