

**ACCOUNTING AND INFORMATION TECHNOLOGY**

Chair: Craig D. Shoulders

Sharon L. Bell  
Joseph P. LakatosOllie G. Bishop<sup>1</sup>  
Xin “Lucie” LiStephen J. Bukowy  
Stewart Thomas<sup>2</sup><sup>1</sup>Coordinator of School of Business Information Technology<sup>2</sup>Acting Assistant Dean, School of Business

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 objective of the B.S. in Business Administration, Information Technology Management (ITM) track, is 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**

<b>Requirements for a Bachelor of Science in Accounting</b>	<b>Sem. Hrs.</b>
Freshman Seminar	1
General Education, including: MAT 1070 and 2150 or 2210, ECN 2020, 2030	44
General Business Requirements DSC 2090, BLAW 2150, 3180; ACC 2270, 2280; DSC 3130, 3140; MGT 3030, 3060; MKT 3120, FIN 3100, ECN 3010 or ECN/FIN 3040; ACC 4130; MGT 4660	42
Accounting Requirements ACC 3210, 3220, 3310, 4170, 4180, 4210, 4500, 4580	24
Electives	9
	<b>Total:120</b>

**BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION**

<b>Requirements for a Bachelor of Science in Business Administration:</b>	<b>Sem. Hrs.</b>
<b>Information Technology Management Track</b>	
Freshman Seminar	1
General Education, including: MAT 1070 and 2150 or 2210, ECN 2020, 2030	44
BSBA Common Body of Knowledge DSC 2090, BLAW 2150; ACC 2270, 2280; DSC 3130, 3140; MGT 3030, 3060; MKT 3120, FIN 3100; ECN 3010 or ECN/FIN 3040; ITM 3010; MGT 4410, 4660	42
Information Technology Management Track ITM 3500, 4100, 4400, 4950 and 6 hours of electives from ACC 4130, ITM 3100, 3200, 3700, 4600, 4800, 4990, ITMS 4xxx	18
Business Electives (3000 or 4000 level)	6
General Electives	9
	<b>Total:120</b>

## COURSES

### ACCOUNTING (ACC)

#### ACC 2270. Financial Accounting

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

#### ACC 2280. 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. Credit, 3 semester hours. PREREQ: A "C" or better in ACC 2270.

#### ACC 3210. Intermediate Accounting I

A study of financial accounting theory and procedures. Includes time value of money and in-depth analysis of asset accounts. Credit, 3 semester hours. PREREQ: A "C" or better in ACC 2270.

#### ACC 3220. Intermediate Accounting II

A continuation of ACC 3210. Includes in-depth study of liability and capital accounts, revenue recognition. Credit, 3 semester hours. PREREQ: ACC 3210.

#### ACC 3310. 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. Credit, 3 semester hours. PREREQ: A "C" or better in ACC 2280.

#### ACC 4130. 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. Credit, 3 semester hours. PREREQ: DSC 2090 and ACC 3310 or concurrent registration.

#### ACC 4170. 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. Credit, 3 semester hours. PREREQ: ACC 2270.

#### ACC 4180. Income Tax II

Federal income tax laws applicable to partnerships, corporations, estates, and trusts. Credit, 3 semester hours. PREREQ: ACC 4170.

#### ACC 4210. 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. Credit, 3 semester hours. PREREQ: ACC 3220.

#### ACC 4500. 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. Credit, 3 semester hours. PREREQ: A "C" or better in ACC 2280.

#### ACC 4580. 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. Credit, 3 semester hours. PREREQ: ACC 3220.

**ACC 4990. 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. Credit, 1-3 semester hours. PREREQ: ACC 2270, ACC 2280, and permission of the Department.

**ACCS 4xxx. 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. Credit, 3 sem. hours. PREREQ: ACC 2270, ACC 2280.

**BUSINESS LAW (BLAW)****BLAW 2150. Legal Environment of Business**

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

**BLAW 3160. 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. Credit, 3 semester hours. PREREQ: MGT 2150.

**BLAW 3180. 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. Credit, 3 semester hours.

**INFORMATION TECHNOLOGY MANAGEMENT (ITM)****ITM 3010. 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. Credit, 3 semester hours. PREREQ: DSC 2090, MGT 3060.

**ITM 3100. 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 3200. 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 3010.

**ITM 3500. 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 3010 or ACC 4130.

**ITM 3700. 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 2280, ITM 3010, and MKT 3120.

**ITM 4100. 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 3500; ITM 3100 is recommended.

**ITM 4400. 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 3010 or ACC 4130.

**ITM 4600. 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 3500.

**ITM 4800. 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 4100 and 4400.

**ITM 4950. 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 3100, ITM 3010 and 4400.

**ITM 4990. 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 sem. hours. PREREQ: A "C" or better in ITM 4100 and 4400.

**ITMS 4xxx. 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 3010.