

Accounting (ACC)

ACC 200 Introduction to Managerial Accounting (3 credit hours)

Analysis of accounting data that are useful in managerial decision making and in the control and evaluation of the decisions made within business organizations. An introduction to basic models, financial statement analysis, cost behavior analysis and cost control procedures.

Prerequisite: ACC 210

Typically offered in Fall, Spring, and Summer

ACC 210 Concepts of Financial Reporting (3 credit hours)

Financial reporting concepts, the accounting information generating process, reporting practices, financial statement preparation, and the interpretation and analysis of financial statements. Basic accounting principles and concepts, the accounting cycle, income measurement, and internal controls.

Typically offered in Fall, Spring, and Summer

ACC 220 Introduction to Managerial Accounting (3 credit hours)

The course is designed to provide students with a basic understanding of managerial accounting concepts. Students will analyze accounting data that are useful in managerial decision making and in the control and evaluation of the decisions made within business organizations. Credit will not be allowed for both ACC 220 and ACC 200.

Prerequisite: ACC 210

Typically offered in Fall, Spring, and Summer

ACC 230 Individual Income Taxation (3 credit hours)

The course focuses on the fundamental concepts of individual income taxation. It is suitable for business and nonbusiness students. Students will apply tax law learned in the course to a real world setting by conducting tax research and preparing actual income tax forms and returns.

Typically offered in Spring and Summer

ACC 280 Survey of Financial and Managerial Accounting (3 credit hours)

This course covers the basic principles and concepts of financial and managerial accounting. Students will learn about the role of accounting in business including how to prepare basic financial statements and how accounting information is used by: (1) external stakeholders (i.e., stockholders, creditors and government) to evaluate the financial performance of an organization; and (2) internal users (management) to fulfill the planning, control and performance evaluation functions.

This course cannot be used to satisfy degree requirements for the accounting degree or the business degree within the Poole College of Management. This course does not substitute for either ACC 210 or ACC 220.

Typically offered in Fall, Spring, and Summer

ACC 295 Special Topics in Accounting (1-6 credit hours)

Presentation of accounting material at the 200-level not normally available in regular course offerings, or offering of new courses on a trial basis. Course may be taken multiple times only if topic is different.

Typically offered in Fall, Spring, and Summer

ACC 310 Intermediate Financial Accounting I (3 credit hours)

This course introduces the conceptual framework of financial accounting and process of developing professional standards along with the foundations of accounting and reporting systems. Students are provided an in-depth analysis of the income statement, the balance sheet, the statement of cash flows, and the reporting process. The course also covers measurement and reporting issues for major categories of assets on the balance sheet.

Prerequisite: ACC 210 with a C+ or better

Typically offered in Fall, Spring, and Summer

ACC 311 Intermediate Financial Accounting II (3 credit hours)

A continuation of topics introduced in Intermediate Financial Accounting I [ACC 310]. Topics include the Statement of Cash Flows, the Statement of Stockholders Equity, accounting for investments in equity and debt securities, liabilities, leasing, pension and post-retirement benefit plans, deferred income taxes, revenue recognition, and various forms of stock-based compensation plans.

Prerequisite: ACC 310 with grade of C- or better

Typically offered in Fall, Spring, and Summer

ACC 330 An Introduction To Income Taxation (3 credit hours)

Basic income tax principles and procedures (including research and planning) with an emphasis on all types of entities and business transactions. Exposure to a range of tax concepts within the framework of financial reporting.

Prerequisite: ACC 210 with a grade of C- or better

Typically offered in Fall and Spring

ACC 340 Accounting Information Systems (3 credit hours)

Accounting is an information system that supports business processes and decision-making through record-keeping, reporting, and control. This course covers transaction cycles, related internal controls, and the use of computer applications (Microsoft Excel and Access, SAP, and Sage 50) to collect, organize, analyze, and report accounting data. Students will design, develop, and implement a database in this course.

Prerequisite: ACC 210 with a grade of C- or better

Typically offered in Fall, Spring, and Summer

ACC 411 Business Valuation (3 credit hours)

Conceptual framework of how businesses work, value generation and reporting. Interpretation of financial statements and their use in valuation of the firm.

Prerequisite: ACC 210, BUS 320, and (BUS/ST 350 or ST 312 or ST 370 or ST 372)

Typically offered in Fall and Spring

ACC 420 Cost Accounting for Effective Management (3 credit hours)

Cost Accounting for Effective Management focuses on the development and use of managerial accounting information in planning, control, and decision making activities and in designing and implementing business strategies. Integration of performance measurement and cost control with corporate strategy.

Prerequisite: ACC 210 with C- or better and ACC 200 or ACC 220 with a C- or better

Typically offered in Fall only

ACC 440 Enterprise Resource Planning Systems: Implementation, Risk, and Analytics (3 credit hours)

Enterprise resource planning (ERP) systems integrate and streamline data across an organization into one complete system that supports the needs of all end users. ERP systems are also the main source for data analytics. Also, ERP systems contain business data, risk management is paramount. This course focuses on ERP systems implementation, business processes, risk and security, and analytics. As NCSU is a member of the SAP University Alliances, you will have the opportunity to obtain hands-on experience with the SAP ERP system and other software, such as Alteryx and UiPath robotic process automation (RPA) software. Upon completion of this course, you will earn the SAP Certificate. Credit will not be allowed for both ACC 440 and MBA 515.

Prerequisite: BUS 340 or ACC 340

Typically offered in Fall only

ACC 450 Auditing and Assurance Services (3 credit hours)

Introduction to auditing practice and theory. Focuses on developing skills for interpreting business strategies and identifying related business risks that may impact the risk of material misstatement in financial statements, describing internal control solutions to those risks, identifying evidential sources, and designing strategies to provide assurance about the financial statements, internal control over financial reporting, and other business information.

Prerequisite: ACC 311 with a C- or better and ACC 340 and (BUS/ST 350, or ST 312, or ST 370, or ST 372)

Typically offered in Fall, Spring, and Summer

ACC 451 Internal Auditing (3 credit hours)

An overview of the theory, practice, and design of internal audit activities. Examine industry standards and the professional practices of the internal audit. Evaluate risk and controls related to operations, information technology, fraud, and compliance. Design and manage assurance activities. Assess audit evidence and communicate engagement results.

Prerequisite: ACC 210 with grade of C- or better and ACC 340

Typically offered in Fall and Spring

ACC 452 Accounting Practicum (3 credit hours)

Engage in completing an engagement to learn about organizational business cycles and the skills of managing accounting activities by applying analytical, problem-solving, and communication skills. Acquire skills for managing the audit engagement cycle to formulate the objectives, scope, plans, and programs for an independent, objective assurance engagement.

Prerequisite: ACC 310 and ACC 340

Typically offered in Fall and Spring

ACC 458 Accounting Analytics: From Data to Decisions (3 credit hours)

In this course, students will explore and integrate the power of data analytics to tackle real-world business challenges. Through analyzing scenarios grounded in authentic business problems and datasets, students will journey through the full analytics lifecycle, encompassing the articulation of business problems, data curation, analysis, and decision-making. Students will learn to identify and elucidate business problems amenable to analytics solutions, incorporating AI to provide innovative insights. A critical part of the course involves evaluating the impact of these advanced analytic methods on business outcomes, ensuring students can effectively communicate the significance of their findings and the potential benefits to the business "bottom line".

Prerequisite: BUS 351

Typically offered in Fall and Spring

ACC 459 Analytics in Accounting and Finance (3 credit hours)

To enhance the understanding and integration of financial statement preparation, management reporting, analytics, and forecasting necessary to control and improve performance. The course is designed to work through the major process life-cycles and tools deployed within accounting and finance organizations that support the information needs that executives depend on for decisions that create competitive advantage. The course reflects, through simulation and practical application, the role that Corporate Finance plays in support of a firm's strategies and business operations. The course is designed for students with career interests that include operational accounting, financial analysis, financial planning, corporate finance, information systems, business and operations management, public accounting, and consulting.

Typically offered in Fall and Spring

ACC 460 Governmental and Nonprofit Accounting (3 credit hours)

Accounting and reporting for state and local governments, including budgeting and financial analysis. Accounting for nonprofit organizations emphasizing voluntary health and welfare organizations.

Prerequisite: ACC 210

Typically offered in Fall only

ACC 495 Special Topics in Accounting (1-6 credit hours)

Presentation of material not normally available in regular course offerings, or offering of new courses on a trial basis.

ACC 498 Independent Study in Accounting (1-6 credit hours)

Detailed investigation of topics of particular interest to advanced undergraduates under faculty direction on a tutorial basis. Credits and content determined by faculty member in consultation with the associate department head. Individualized/Independent Study and Research courses require a "Course Agreement for Students Enrolled in Non-Standard Courses" be completed by the student and faculty member prior to registration by the department.

Typically offered in Fall, Spring, and Summer

ACC 499 Internship in ACC (1-6 credit hours)

A full-time accounting-related professional internship. Participants will communicate with instructor weekly over the course of the internship to discuss progress and insights. A post-internship paper is also required. Internships may vary in duration from 8 to 15 weeks. Individualized/Independent Study and Research courses require that a Course Agreement for Students Enrolled in Non-Standard Courses be completed by the student and faculty member prior to registration by the department. This form can be obtained from the Accounting department or from the Poole Office of Undergraduate Programs.

Prerequisite: Completion of ACC 310 and ACC 311, subject to internship type. Restricted to accounting majors and minors. Departmental approval required.

Typically offered in Fall, Spring, and Summer

ACC 508 Advanced Commercial Law (3 credit hours)

A study of law and regulation as a structure in which to develop business goals and strategies. Students will examine those elements of law and regulation that are a context for ethical business behavior. Students will also study the provisions of law and regulation including case-law that must be followed as a part of the strategic planning process and in the process of implementing business methods and procedures.

Prerequisite: MAC Program
Typically offered in Spring only

ACC 510 Advanced Financial Accounting (3 credit hours)

Study of complex financial reporting topics affecting U.S. corporations. Focus on the underlying business rationales associated with transactions/events triggering the complex financial reporting issue. Topics will include international accounting, consolidations, mergers and acquisitions, derivatives, SEC reporting, and other emerging issues.

Prerequisite: MAC Program
Typically offered in Spring and Summer

ACC 519 Applied Financial Management (3 credit hours)

A study of key business decision made and tools used by CFOs in their executive management roles. Students will focus on managerial analysis tools (e.g., business plans; budgeting) and finance issues (e.g., funding alternatives, treasury, and cash management). The course will include management skills related to the CFO, such as negotiations, leadership, delegation, interactions with boards, etc.

Prerequisite: MAC Program
Typically offered in Fall and Summer

ACC 520 Advanced Management Accounting (3 credit hours)

A study of how accounting and operating information is used in management planning and decision making. Students will apply advanced costing models and design and evaluate management decision making information systems. Topics will include issues that are appropriate for consideration by executive management and the board of directors.

Prerequisite: MAC Program
Typically offered in Spring only

ACC 530 Advanced Income Tax (3 credit hours)

A study of the tax consequences of business, financial, and personal wealth-planning transactions. Students will examine the economic or legal context of transactions along with the non-tax motives of the transacting parties. The course will consider the efficiency of tax strategies in terms of their impact on net cash flows and other financial reporting effects.

Prerequisite: MAC Program
Typically offered in Fall only

ACC 533 Accounting and Tax Research (3 credit hours)

A study of research methods, procedures and tools used to develop solutions to technical and policy-oriented business problems. Students will consult various competent authorities on taxation, accounting, auditing, and general business in the development of business problem solving techniques.

Prerequisite: MAC Program
Typically offered in Fall only

ACC 534 Essentials of Personal Financial Planning (3 credit hours)

The course will provide a high-level overview of the profession of Personal Financial Planning. As such, the focus will be on both the basic financial planning competencies and the broad subject matter of the profession. The course will expose students to the four core personal financial planning areas of estate, risk management, investments, and financial independence. In addition, the general principals of personal financial planning will be explored. These principals include statement of financial position, spending plans and personal financial ratios.

Restriction: Master's in Accounting program
Typically offered in Fall and Spring

ACC 535 Jurisdictional Taxation (3 credit hours)

This course will focus on the tax implications of cross-jurisdictional and multi-jurisdictional business activities from a state and international standpoint. We will also evaluate how the international provisions of the Tax Cuts and Jobs Act of 2017 impacted multinational corporations' effective income tax rates.

R: ACC 530 Advanced Income Taxation
Typically offered in Spring only

ACC 538 Corporate Tax Matters (3 credit hours)

This course will primarily provide you with the skills needed to prepare and understand a corporate income tax provision. You will gain firsthand experience in reading and evaluating an income tax footnote as provided in a company's Form 10-K so as to gain an understanding of their income tax positions, effective tax rate, deferred taxes, and other pertinent tax information. In addition, you will learn the detailed tax technical rules related to the recognition of income and the deduction of business expenditures in a corporate environment.

Typically offered in Fall only

ACC 540 IT Risks and Controls (3 credit hours)

A study of how business strategies use information technology (IT) as an efficient enabler of redesigned core business processes. Students will focus on how the use of IT affects risk management by eliminating certain risks and introducing others. Students will examine IT control solutions used to address IT risks and will address issues affecting assurance engagements related to IT systems.

Prerequisite: MAC Program
Typically offered in Fall only

ACC 544 Business Process Management for the Accounting Professional (3 credit hours)

The course is a "hands-on" process management context how transactions flow through the enterprise to manage, measure, and report performance and how the consequences of design and system alternatives may enhance performance.

Masters of Accounting Majors Only

Typically offered in Spring only

ACC 545 Information Technology Audit (3 credit hours)

Organizational managers and board members recognize the importance of effectively managing information technology (IT) assets - to meet business objectives and to thoughtfully manage IT related business risks. This course examines the key principles related to auditing information technology processes and related controls, and is designed to meet the increasing needs of audit, compliance, security, and risk management professionals. There are no required prerequisites for this course, however, it is helpful to have had ACC540.

R: PCOM Graduate Students

Typically offered in Spring only

ACC 550 Advanced Auditing (3 credit hours)

A study of the impact of business risks on the design and performance of audit procedures to detect material misstatements in financial statements. Students will be exposed, through a case-based approach, to significant business issues related to audit planning, risk assessment and auditor response, corporate governance, reporting, and other significant business issues affecting audit professionals in their first years of employment.

Prerequisite: MAC Program

Typically offered in Spring and Summer

ACC 560 Tools for Tax Analytics (1 credit hours)

In this course we will teach the skills needed to identify many of the situations where the method of accounting for tax purposes for revenue and expense differs from that used in financial accounting. Focus will be placed on analyzing and outlining those differences in a concise and visual manner in order to assist upper management understand the tax implications of their operational and financial accounting decisions. To assist us in this, we will utilize analytic tools that are regarded as required knowledge by today's tax departments. After a brief review of basic analytics skills, we will focus on more advanced analytic tools which will be reinforced with tax-focused examples and assignments specifically to allow the student to apply these featured analytics topics in tax situations. An undergraduate degree and basic tax and accounting knowledge required.

R: Graduate Standing or NDS

Typically offered in Fall, Spring, and Summer

ACC 561 Database Management in Tax (1 credit hours)

In this course, we will teach the skills needed to understand and identify many aspects of the state income tax apportionment process. Focus will be placed on the calculations and analyses required to present the state and local tax information in such a manner as to assist upper management in the business-expansion decision-making process. The tax apportionment process requires a solid understanding of database management. To assist us in this, we will utilize database management tools that are considered required knowledge by today's tax departments. After a brief review of introductory database management topics, we will focus on more advanced database management topics which will be reinforced with tax-focused examples and assignments specifically created to allow students to see these featured database management topics when applied to tax scenarios. An undergraduate degree and basic tax and accounting knowledge required.

R: Graduate Standing or NDS

Typically offered in Spring only

ACC 562 Forecasting Effective Tax Rates and Scenario Analysis - Introduction (1 credit hours)

In this course we will examine the different definitions of book income and taxable income with a focus on accounting for income taxes under ASC 740. Students will contrast the principles of conservatism reflected by generally accepted accounting principles and by the tax law. In addition, students will learn how to utilize regression analysis and scenario analysis to provide additional insights about these tax topics and to forecast future effective tax rates. Tax-focused examples and assignments created specifically to allow the student to apply regression analysis in tax situations will reinforce the technology covered in this course. In addition to utilizing regression analysis, this course will examine tax technical subjects to provide the student sufficient knowledge to complete the examples and assignments. An undergraduate degree and basic tax and accounting knowledge required.

R: Graduate Standing or NDS

Typically offered in Fall, Spring, and Summer

ACC 563 Forecasting Effective Tax Rates and Scenario Analysis - Advanced Application (1 credit hours)

In this course we will continue to examine the different definitions of book income and taxable income but the primary focus will be on examining tax disclosures in financial statements and gaining an understanding of how they can be used for financial statement analysis. We will also carry out regression and scenario analysis to provide additional insights into disclosed tax information. These types of insights are of significant benefit and often utilized in decision making by company management and financial analysts employed by investment funds. The skills learned will be reinforced with tax-focused examples and assignments created specifically to allow the student to apply regression and scenario analysis in tax situations. In addition to utilizing regression and scenario analysis, this course will examine tax technical subjects to provide the student sufficient knowledge to complete the examples and assignments. An undergraduate degree and basic tax and accounting knowledge required.

P: ACC 562

Typically offered in Fall, Spring, and Summer

ACC 564 Project Management and Process Documentation in Tax (1 credit hours)

In this course we will focus on tax project management and tax process documentation skills. Students will develop an understanding of project management in the context of a tax provision process assessment for a hypothetical company, Project Clarity. Students will also develop an understanding of internal control best practices and how they apply to a corporate tax department's tax provision process. In addition, they will develop the skills necessary to identify improvements within the tax provision process and learn how to prepare a flow chart of the process. An undergraduate degree and basic tax and accounting knowledge required.

R: Graduate Standing or NDS
Typically offered in Spring only

ACC 565 Visual Analytics in Tax (1 credit hours)

We will teach visual analytics to enhance the value and quality of the tax information provided to decision makers in an organization. All aspects of tax including planning, tax provision work, compliance and controversy work will be covered. The focus will be on state and local nexus, sales and use taxes, and foreign bank account reporting (FBAR) requirements. Students will also learn to manipulate data into a visual front end so that those reviewing the data with the purpose of decision-making will have an easier time reading and interpreting the data analytics. An undergraduate degree and basic tax and accounting knowledge required.

P: ACC 560
Typically offered in Spring only

ACC 566 Database Management Applications in Tax (1 credit hours)

In this course, we will teach the skills needed to understand and identify more advanced aspects of the state income tax apportionment process, including combinations and consolidations. The student will gain knowledge in the areas of data query language, data definition language, and data manipulation language using structured query language. Students will learn more advanced tools to retrieve, define, store, and update state income tax data in a database management program. These tools will be reinforced with tax-focused examples and assignments specifically created to allow the student to see these featured topics when applied to tax scenarios. An undergraduate degree and basic tax and accounting knowledge required.

P: ACC 561
Typically offered in Fall, Spring, and Summer

ACC 569 Advanced Visual Analytics in Tax (1 credit hours)

Visualization helps us see and understand the story the data tells us. In this course, students will be introduced to an interactive data visualization tool which allows users to select specific tax information and customize the format of visualization to assist in the management decision making process. Students will learn how to use this tool to increase the relevance and usefulness of tax data. The software will be used in specific tax-related applications, including foreign bank account reporting exposure and compliance, country by country reporting, state income tax exposure, compliance data and risk analysis. An undergraduate degree and basic tax and accounting knowledge required.

P: ACC 565
Typically offered in Fall, Spring, and Summer

ACC 570 Data Security and Warehousing in Tax (1 credit hours)

The course is focused on the importance of data security with respect to all financial data but specifically tax data. It also covers the area of tax data warehousing from the standpoint of the differing financial detail needs of a tax department and the benefits of utilizing a Cloud solution. Students will gain insight into data securing learning protection of networks and cryptography with emphasis on the data security in a tax focused environment. An undergraduate degree and basic tax and accounting knowledge required.

R: Graduate Standing or NDS
Typically offered in Fall, Spring, and Summer

ACC 580 Data Analytics in Accounting (3 credit hours)

This course provides an opportunity to learn and apply various data analytics techniques to a business case to support management's decision making. This course utilizes analytics tools and technology in an advisory context. Specifically, you will be learning and using Excel, Access and PowerBI tools, as well as Word to summarize your analysis. Soft skills are essential in today's environment. This course also helps to strengthen these skills including written communication (formal and informal), critical thinking and data analytics.

R: MAC or MBA Program
Typically offered in Fall, Spring, and Summer

ACC 588 Special Topics in Accounting (1-6 credit hours)

Course objectives dependent upon unique circumstances motivating offering of course. Timely curriculum innovation the primary motivation. Departmental consent required.

Typically offered in Fall and Spring

ACC 600 Managerial and Career Effectiveness (1 credit hours)

Knowledge and skills needed to advance professional accounting career. Strategic communication of self and ideas in professional and classroom settings. Diagnosis of organizational culture. Impression management and appropriate business behavior. Leadership of individuals, group dynamics, and team building.

Prerequisite: MAC Program
Typically offered in Fall only

ACC 601 Applied Accounting Profession Laboratory (1-6 credit hours)

This course provides students with practical experience in various technical aspects of accounting, such as auditing, taxation, financial accounting, and reporting. The course will work with the student's employer or business/nonprofit partner to apply hands-on experience for variable course credit. The student work experience will be in cooperation with an entity external to the institution, generally under the supervision of an employee of the given external entity.

Prerequisite: MAC Program
Typically offered in Fall, Spring, and Summer

ACC 605 Excel Essentials: A New Professionals Guide to Spreadsheet Fundamentals (3 credit hours)

This course is part of the AICPA-NASBA Experience, Learn and Earn Program. Excel Essentials: A New Professionals Guide to Spreadsheet Fundamentals will provide non-degree credits contributing to the semester hour requirement for the Certified Public Accountant (CPA) certification/licensure.

R: Undergraduate Degree in Accounting; Non-Degree Students Only
Typically offered in Fall, Spring, and Summer

ACC 607 Communication Strategies for Accountants (3 credit hours)

This course is part of the AICPA-NASBA Experience, Earn and Learn Program. In the highly complex and technical accounting world, professionals must communicate accurately and concisely with clients and regulatory agencies. This course provides a comprehensive look at communication strategies, styles, and techniques, both written and oral, that will benefit an accounting professional.

R: Undergraduate Degree in Accounting; Non-Degree Students Only
Typically offered in Fall, Spring, and Summer

ACC 610 Advanced Topics in Financial Accounting and Reporting (3 credit hours)

This course is part of the AICPA-NASBA Experience, Learn and Earn Program. Advanced Topics in Financial Accounting and Reporting will provide non-degree credits contributing to the semester hour requirement for the Certified Public Accountant (CPA) certification/licensure.

R: Undergraduate Degree in Accounting; Non-Degree Students Only
Typically offered in Fall, Spring, and Summer

ACC 630 Independent Study (1-3 credit hours)

Advanced topics not otherwise included in curriculum by advanced graduate students on a tutorial basis. Determination of credits and content by participating faculty in consultation with Director of Graduate Programs. Departmental consent required

Typically offered in Spring only

ACC 635 Topics in Advanced Taxation for the Accounting Professional (3 credit hours)

This course is part of the AICPA-NASBA Experience, Learn and Earn Program. Topics in Advanced Taxation for the Accounting Professional will provide non-degree credits contributing to the semester hour requirement for the Certified Public Accountant (CPA) certification/licensure.

R: Undergraduate Degree in Accounting; Non-Degree Students Only
Typically offered in Fall, Spring, and Summer

ACC 650 Topics in Advanced Auditing for Accounting Professionals (3 credit hours)

This course is part of the AICPA-NASBA Experience, Learn and Earn Program. Topics in Advanced Auditing for Accounting Professionals will provide non-degree credits contributing to the semester hour requirement for the Certified Public Accountant (CPA) certification/licensure.

R: Undergraduate Degree in Accounting; Non-Degree Students Only
Typically offered in Fall, Spring, and Summer