School of Accountancy

Accounting

Accounting is the language of business. The accounting profession offers almost infinite opportunities for men and women to build exciting and rewarding careers. Technology is driving changes in the way business is done, which means more new opportunities for accounting professionals who are prepared to support organizations of all sizes and structures to harness the enormous potential of transactional information and the technologies used to capture and report that information. Accountants and auditors are the most trusted financial information professionals. The accounting program at Georgia Southern University, which is separately accredited by the AACSB, the international business and accounting accrediting organization, offers students the following curriculum options:

4-Year Track

The four-year program prepares students for a wide range of professional careers in industry, finance, government, and non-profit organizations. The four-year program includes accounting course work which prepares students for work in areas such as fraud examination, financial management, financial reporting and analysis, internal auditing, and management consulting. Upon completion of the 4-year track, students receive the Bachelor of Business Administration degree. Students may want to also minor in another area of business to enhance their business skill sets. MIS is a very valuable added area of emphasis.

5-Year Track

The five-year professional accounting program prepares students for careers in public accounting as certified public accountants (CPA). In order to become certified in the State of Georgia, candidates must have 150 credit hours of college education. After completion of their BBA, students apply for and are competitively admitted to the Master program. In the fifth year, students complete 30 additional credit hours of accounting and non-accounting Masters’ level education. This curriculum is designed to prepare them for work as objective advisors for their clients, providing such services as auditing and assurance services, sustainability and environmental accounting, forensic accounting, information technology services, international accounting, consulting services, government and not-for-profit financial services, personal financial planning, and tax advisory services. Please refer to the graduate portion of the catalog for a detailed description of the Master of Accounting (http://catalog.georgiasouthern.edu/archive/2016-2017/graduate/business-administration/graduate-programs/accounting-macc) program.

Major in Accounting


ACCT 2030  Survey of Accounting
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of the theory and application of accounting concepts used to gather and report economic information to users within and outside of the organization. The course stresses the use of accounting information for decision making within the framework of a free economy. Open to non-BBA students. ACCT 2030 is a substitute for ACCT 2102 for non-business majors. Credit for graduation can only be granted for either ACCT 2030 or ACCT 2101 and ACCT 2102. Cross Listing(s): ACCT 2030H, ACCT 2030S.

ACCT 2030H  Survey of Accounting (Honors)
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of the theory and application of accounting concepts used to gather and report economic information to users within and outside of the organization. The course stresses the use of accounting information for decision making within the framework of a free economy. Open to non-BBA students. ACCT 2030 is a substitute for ACCT 2102 for non-business majors. Credit for graduation can only be granted for either ACCT 2030 or ACCT 2101 and ACCT 2102. Cross Listing(s): ACCT 2030, ACCT 2030S.

ACCT 2030S  Survey of Accounting
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of the theory and application of accounting concepts used to gather and report economic information to users within and outside of the organization. The course stresses the use of accounting information for decision making within the framework of a free economy. Open to non-BBA students. ACCT 2030 is a substitute for ACCT 2102 for non-business majors. Credit for graduation can only be granted for either ACCT 2030 or ACCT 2101 and ACCT 2102. Cross Listing(s): ACCT 2030, ACCT 2030S.

ACCT 2101  Financial Accounting
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
The theory and application of accounting concepts for reporting financial information to outside users. The course stresses the relationship between the rules by which financial statements are prepared and the use of financial statement information for decision making. ACCT 2030 is a substitute for ACCT 2102 for non-business majors. Credit for graduation can only be granted for either ACCT 2030 or ACCT 2101 and ACCT 2102. Prerequisite(s): A minimum grade of "C" in all of the following: BUSA 1105 and prior or current enrollment in ENGL 1102 and CISM 2530 and MATH 1441 and MATH 1232. Cross Listing(s): ACCT 2101H, ACCT 2101S.

ACCT 2101H  Financial Accounting
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
The theory and application of accounting concepts for reporting financial information to outside users. The course stresses the relationship between the rules by which financial statements are prepared and the use of financial statement information for decision making. ACCT 2030 is a substitute for ACCT 2102 for non-business majors. Credit for graduation can only be granted for either ACCT 2030 or ACCT 2101 and ACCT 2102. Prerequisite(s): A minimum grade of "C" in all of the following: BUSA 1105 and prior or current enrollment in ENGL 1102 and CISM 2530 and MATH 1441 and MATH 1232. Cross Listing(s): ACCT 2101H, ACCT 2101S.

ACCT 2101S  Financial Accounting
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
The theory and application of accounting concepts for reporting financial information to outside users. The course stresses the relationship between the rules by which financial statements are prepared and the use of financial statement information for decision making. ACCT 2030 is a substitute for ACCT 2102 for non-business majors. Credit for graduation can only be granted for either ACCT 2030 or ACCT 2101 and ACCT 2102. Prerequisite(s): A minimum grade of "C" in all of the following: BUSA 1105 and prior or current enrollment in ENGL 1102 and CISM 2530 and MATH 1441 and MATH 1232. Cross Listing(s): ACCT 2101H, ACCT 2101S.
ACCT 2102 Managerial Accounting  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
The theory and application of managerial accounting concepts. The course stresses the use of accounting information for decision making and the role of managerial accounting in a business environment.  
Prerequisite(s): A minimum grade of "C" in all of the following: ACCT 2101, CISM 2530, ENGL 1102, MATH 1232 or MATH 1441, ENGL 1101 or WRIT 1101.  
Cross Listing(s): ACCT 2102H.  
ACCT 2102H Managerial Accounting  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
The theory and application of managerial accounting concepts. The course stresses the use of accounting information for decision making and the role of managerial accounting in a business environment.  
Prerequisite(s): A minimum grade of "C" in all of the following: ACCT 2101, CISM 2530, ENGL 1102, MATH 1232 or MATH 1441, ENGL 1101 or WRIT 1101.  
Cross Listing(s): ACCT 2102.  
ACCT 3131 Intermediate Accounting I  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
The conceptual framework behind financial accounting, reporting and current practice in the preparation of financial statements including the income statement and balance sheet is the focus of this course. This includes accounting for changes and errors in financial reporting, income recognition, financial accounting disclosure, and analysis of financial statements through percentage and ratio analysis. Recent developments at the FASB, SEC and IASB are reviewed as an essential part of this course and students should be prepared to critically examine prospective financial accounting standards. The course stresses problem solving, critical thinking and research skills.  
Prerequisite(s): A minimum grade of "C" in all of the following: ACCT 2101, ACCT 2102, CISM 2530, MATH 1232 or MATH 1441, ENGL 1101 or WRIT 1101 and ENGL 1102.  
Cross Listing(s): ACCT 3131H.  
ACCT 3131H Intermediate Accounting I  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
The conceptual framework behind financial accounting, reporting and current practice in the preparation of financial statements including the income statement and balance sheet is the focus of this course. This includes accounting for changes and errors in financial reporting, income recognition, financial accounting disclosure, and analysis of financial statements through percentage and ratio analysis. Recent developments at the FASB, SEC and IASB are reviewed as an essential part of this course and students should be prepared to critically examine prospective financial accounting standards. The course stresses problem solving, critical thinking and research skills.  
Prerequisite(s): A minimum grade of "C" in all of the following: ACCT 2101, ACCT 2102, CISM 2530, MATH 1232 or MATH 1441, ENGL 1101 or WRIT 1101 and ENGL 1102.  
Cross Listing(s): ACCT 3131.  
ACCT 3132 Intermediate Accounting II  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
This course is a continuation of ACCT 3131. This course focuses on the accounting treatment for assets and liabilities including cash; current receivables; inventories; property, plant and equipment; intangible assets; current liabilities and contingencies; and long-term liabilities and receivables. The financial statements of several public companies are reviewed and a detailed analysis of these statements is an essential part of this course.  
Prerequisite(s): A minimum grade of "C" in ACCT 3131 and ACCT 2102.  
ACCT 3231 Managerial Accounting II  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
Preparation and analysis of information to assist management in decision making, learning, planning, and controlling business activities. The use of management accounting information for costing products and services, budgeting, pricing and product mix decisions, and evaluating operating performance are emphasized.  
Prerequisite(s): A minimum grade of "C" in ACCT 2102, CISM 2530, ENGL 1102, MATH 1232 or MATH 1441, ENGL 1101 or WRIT 1101.  
ACCT 3330 Income Tax  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
Introduction to the basic concepts of federal income tax with a focus on taxation of individuals.  
Prerequisite(s): A minimum grade of "C" in ACCT 3131.  
ACCT 3530 Tax Aspects of Business Decisions  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
An introduction to basic tax, business, and legal concepts instrumental in decreasing federal taxes. The course stresses problem solving, critical thinking, and application of skills necessary to reduce taxes. Open to either non-accounting BBA or Non-BBA students. Will not substitute for ACCT 3330.  
Prerequisite(s): A minimum grade of "C" in ACCT 2101, ACCT 2102 or ACCT 2030.  
ACCT 4030 Special Topics in Accounting  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
A customized course that allows students to pursue further study in a specific accounting topic at the frontier of an area of research or a contemporary topic related to current real-world events.  
Cross Listing(s): ACCT 4030S.  
ACCT 4030S Special Topics in Accounting  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
A customized course that allows students to pursue further study in a specific accounting topic at the frontier of an area of research or a contemporary topic related to current real-world events.  
Cross Listing(s): ACCT 4030.  
ACCT 4120 International Accounting  
2 Credit Hours. 2 Lecture Hours. 0 Lab Hours.  
Develops the background to understand international accounting issues and business operations in a global environment. The topics relate to accounting personnel and executives in multinational corporations and to individuals involved in exports, services, or capital transactions at an international level.  
Prerequisite(s): ACCT 3132.  
ACCT 4130 Accounting Information Systems  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
An introduction to how accounting activities are implemented and integrated in manual and computer-based accounting information systems. Topics include AIS components, transaction cycles, system development, internal control, the relationship between AIS design and the audit process, and the effects of technology. The course stresses problem solving, critical thinking, and computer application skills.  
Prerequisite(s): A minimum grade of "C" in ACCT 3131.  
ACCT 4131 International Accounting  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
Examination of accounting issues and business operations in a global environment. Topics include foreign market currency systems, inflation and currency translation methodology, and international auditing and taxation issues impacting multinational corporations and individuals involved in exports, services, or capital transactions at an international level.  
Prerequisite(s): A minimum grade of "C" in ACCT 3132.
ACCT 4133 Intermediate Accounting III
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
The capstone of the intermediate accounting sequence, this course is a continuation of ACCT 3132. Advanced accounting topics including investments, stockholders, equity, accounting for income taxes, accounting for pensions and other post-retirement benefits, accounting for leases, and the statement of cash flows are the basis for this course.
Prerequisite(s): A minimum grade of "C" in ACCT 3132.

ACCT 4430 Auditing
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Develops the background to understand the auditing process and judgments made by auditors. Topics include external, internal and governmental auditing.
Prerequisite(s): A minimum grade of "C" in ACCT 3132 and prior or concurrent enrollment in ACCT 4130 with a minimum grade of "C".
Cross Listing(s): ACCT 4430H.

ACCT 4430H Auditing
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Develops the background to understand the auditing process and judgments made by auditors. Topics include external, internal and governmental auditing.
Prerequisite(s): A minimum grade of "C" in ACCT 3132 and prior or concurrent enrollment in ACCT 4130 with a minimum grade of "C".
Cross Listing(s): ACCT 4430.

ACCT 4530 Governmental and Institutional Accounting
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
An introduction to accounting and financial reporting for state and local governments and not-for-profit entities. Financial management and accountability considerations particular to government and not-for-profit organizations are emphasized.
Prerequisite(s): A minimum grade of "C" in ACCT 3131.

ACCT 4631 Macro Fraud Examination
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course takes a macro look at fraud by examining the pervasiveness of and the causes of fraud and white-collar crime in our society. Other topics to be explored include financial crime statutes, evidence gathering and admissibility, types and elements of fraud, general investigative methods, and report writing.
Prerequisite(s): A minimum grade of "C" in ACCT 2102 or ACCT 2030.

ACCT 4632 Micro Fraud Examination
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course takes a micro look at fraud by examining about 40 of the most common fraud schemes including how they work and how they can be effectively detected, investigated, and prevented.
Prerequisite(s): A minimum grade of "C" in ACCT 4631.

ACCT 4633 Forensic Interviews and Interrogation
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course examines the distinctions between interviews and interrogations and how each can be used in resolving criminal or civil allegations. Other topics to be explored include the verbal and nonverbal cues indicating truth or deception, preparation of interview memoranda, and obtaining and preparing legally-admissible admission statements.
Prerequisite(s): 45 semester hours of credit at registration.
Cross Listing(s): LSTD 4633.

ACCT 4790 Internship in Accounting
3-6 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
A supervised work-study program in selected business and accounting firms throughout the southeast. Any student enrolled in the internship program will be required to work for one full semester.

ACCT 4830 Special Problems in Accounting
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
A customized course that is under the direction of a faculty sponsor. The course is designed to offer students an opportunity to pursue studies at a level or on topics not covered in scheduled courses. The scope and nature of the material covered is determined in consultation with faculty sponsor.
Cross Listing(s): ACCT 4830S.

ACCT 4830S Special Problems in Accounting
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
A customized course that is under the direction of a faculty sponsor. The course is designed to offer students an opportunity to pursue studies at a level or on topics not covered in scheduled courses. The scope and nature of the material covered is determined in consultation with faculty sponsor.
Cross Listing(s): ACCT 4830.

ACCT 4890 Directed Study in Accounting
0-3 Credit Hours. 0-3 Lecture Hours. 0 Lab Hours.
Designed for independent study and research in selected areas of accounting under faculty supervision.
Cross Listing(s): ACCT 4890S.

ACCT 4890S Directed Study in Accounting
1-3 Credit Hours. 1-3 Lecture Hours. 0 Lab Hours.
Designed for independent study and research in selected areas of accounting under faculty supervision.
Cross Listing(s): ACCT 4890.

ACCT 5232 Managerial Accounting III
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Continues the study of management accounting by focusing on current topics in the areas of 1) controllership, 2) applications and implications of modern costing and management accounting techniques, including advanced costing techniques, performance measurement, and process analysis, and 3) the legal, corporate and professional responsibilities of accounting departments. Specific topics may vary from year to year. Graduate students will be given an extra assignment determined by the instructor that undergraduates will not be required to do.
Prerequisite(s): A minimum grade of "C" in ACCT 3231.
Cross Listing(s): ACCT 5232G.

ACCT 5330 Taxation of Corporations and Partnerships
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of the laws involving the formation, operation, and liquidation of corporations, S corporations, and partnerships.
Prerequisite(s): A minimum grade of "C" in ACCT 3230.

LSTD 2106 Legal Environment of Business
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Business operates in a domestic and global environment shaped by social and economic forces, made to operate on managers through government regulation and incentives. This course presents an introduction to those factors in the environment of business that shape and affirm American Capitalism.
Prerequisite(s): A minimum grade of "C" in ENGL 1101 or WRIT 1101.
Cross Listing(s): LSTD 2106 H and LSTD 2106S.

LSTD 2106H Legal Environment of Business
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Business operates in a domestic and global environment shaped by social and economic forces, made to operate on managers through government regulation and incentives. This course presents an introduction to those factors in the environment of business that shape and affirm American capitalism.
Prerequisite(s): A minimum grade of "C" in ENGL 1101 or WRIT 1101.
Cross Listing(s): LSTD 2106 and LSTD 2106S.
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LSTD 2106S Legal Environment of Business
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Business operates in a domestic and global environment shaped by social and economic forces, made to operate on managers through government regulation and incentives. This course presents an introduction to those factors in the environment of business that shape and affirm American Capitalism.
Prerequisite(s): A minimum grade of "C" in ENGL 1101 or WRIT 1101.
Cross Listing(s): LSTD 2106 and LSTD 2106H.

LSTD 3130 International Trade Regulation
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course presents fundamentals of international trade operations, providing students with the experience of regulatory compliance while conducting the business of exporting.
Cross Listing(s): LSTD 3130S.

LSTD 3130S International Trade Regulation
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course presents fundamentals of international trade operations, providing students with the experience of regulatory compliance while conducting the business of exporting.
Cross Listing(s): LSTD 3130.

LSTD 3230 Building Construction Law
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of the legal concepts, statutes and regulations governing the building and construction industry, including the legal framework of contract law, construction financing, property rights zoning, lien, bonding, liability, competitive bidding, dispute resolution theories and relevant/current development of government regulation of the building construction industry.
Cross Listing(s): LSTD 3230H.

LSTD 3230H Building Construction Law
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of the legal concepts, statutes and regulations governing the building and construction industry, including the legal framework of contract law, construction financing, property rights zoning, lien, bonding, liability, competitive bidding, dispute resolution theories and relevant/current development of government regulation of the building construction industry.
Cross Listing(s): LSTD 3230.

LSTD 3630 White Collar Crime
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Fraud-fighting professionals must understand the laws governing a fraud investigation as it moves through the U.S. legal system. This course examines the US criminal justice system along with its response to the escalating incidence of white-collar crime.
Prerequisite(s): Completion of a minimum of 55 semester hours.

LSTD 4334 Employment Law and Legislative Compliance
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
An overview of the current issues in the work environment related to the job selection process, equal employment opportunity, and the rights of workers in the market.
Prerequisite(s): A minimum grade of "C" in MGMT 3130.
Cross Listing(s): MGMT 4334 and MGMT 4334S.

LSTD 4633 Forensic Interviews and Interrogations
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course examines the distinctions between interviews and interrogations and how each can be used in resolving criminal or civil allegations. Other topics to be explored include the verbal and nonverbal cues indicating truth or deception, preparation of interview memoranda, and obtaining and preparing legally-admissible admission statements.
Prerequisite(s): Completion of a minimum of 45 semester hours.

LSTD 4830 Special Problems in Legal Studies
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A customized course that is under the direction of a faculty sponsor. The course is designed to offer students an opportunity to pursue studies at a level or on topics not covered in scheduled courses. The scope and nature of the material covered is determined in consultation with faculty sponsor.

LSTD 4890 Directed Study in Legal Studies
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Designed for independent study and research in selected areas of legal studies under faculty supervision.