Accounting problems of corporations’ valuation, cost allocation, stockholder equity, and long-term debt; leases, pension plans, and income tax allocations; financial statement construction, effect of errors, cash and other funds, and issues relating to the analysis of financial statements; the present-value concept.

**Prerequisite:** ACCOUNT 210-DL.

**ACCOUNT 308-DL Income Tax II (1 Unit)**
A continuation in the field of taxation with particular attention to the field of corporate and business taxation at the Federal level. Corporate formation and capital structure, corporate income tax, other corporate levies, consolidated tax returns, partnerships, and S-corporations.

**Prerequisite:** ACCOUNT 208-DL.

**ACCOUNT 310-DL Managerial Cost Accounting (1 Unit)**
Managerial uses of cost data in planning, controlling, and evaluating organizational activities and in making business decisions. Topics include discussion of activity-based costing, standard costs, inventory costing, and review of cost allocation techniques. In addition, contemporary topics, including pricing decisions, balanced scorecard, and capital budgeting techniques will be discussed, along with ethical and behavioral issues addressing both manufacturing and service sectors.

**Prerequisite:** ACCOUNT 202-DL.

**ACCOUNT 340-CN Government and Nonprofit Accounting (1 Unit)**
The defining characteristics of accounting for government and nonprofit organizations.

**ACCOUNT 350-DL Auditing I (1 Unit)**
Foundational concepts of balance sheet audits. Students exercise the role of an external auditor, identifying audit risks, determining appropriate audit techniques and evidencing, and executing audits of primary financial areas present at most companies.

**ACCOUNT 360-DL Auditing II (1 Unit)**
Builds on foundational audit concepts and applies them to real-life situations, including the understanding and analysis of company financial statements. Internal control frameworks and standards, alternatives to the traditional financial statement audit, roles of the external and internal auditor are also considered.

**Prerequisite:** ACCOUNT 350-DL.

**ACCOUNT 370-CN Advanced Accounting (1 Unit)**
Accounting for multi-corporate entities and acquisitions, consolidated financial statements, accounting for state and local governments, partnerships, accounting for non-profit organizations, and foreign operations.

**Prerequisite:** ACCOUNT 211-DL.

**ACCOUNT 390-CN Topics in Accounting: (1 Unit)**
Topics vary. May be repeated for credit with different topic.

**ACCOUNT 390-DL Topics in Accounting: (1 Unit)**
Topics vary. May be repeated for credit with different topic.

**ACCOUNT 399-CN Independent Study (1 Unit)**