

# ACCOUNTING (AC)

---

**AC602 Management Acct & Budgetary Control (3.0 Credits)**

Examine management control systems and their impact on management decision making. Topics include cost analysis, break-even analysis, standard costs and variances, and the budget process.

**AC604 Not-for-Profit Acct & Internal Controls (3.0 Credits)**

Learn financial accounting basics with an emphasis on the concepts of accounting and reporting for nonprofit organizations. Focus on internal controls of assets including cash. There is an emphasis on the absence of a profit motive and the accountability or stewardship of resources entrusted to administrators.

**AC621 Contemporary Issues in Intl Acct (3.0 Credits)**

Generally accepted accounting principles and reporting practices vary significantly throughout the world. Examine the history, environmental, and legal issues that contribute to these differences and consider contemporary issues that will change over time, including how management of related entities deal with issues arising from the use of differing currencies, systems and procedures in local reporting, budgeting and incentives. Emphasis on issues that affect management decision making by executives of multinational companies.

Prerequisite(s): BU602.