

## ACCT - Accounting

Courses numbered 100 to 299 = *lower-division*; 300 to 499 = *upper-division*; 500 to 799 = *undergraduate/graduate*.

### ACCT 190. Selected Topics (1-3).

An umbrella course created to explore a variety of subtopics differentiated by letter (e.g., 190A, 190B). Not all subtopics are offered each semester – see the course schedule for availability. Students enroll in the lettered courses with specific topics in the titles rather than in this root course.

### ACCT 210. Financial Accounting (3). †

Studies accounting as a means of communicating financial information about the activities of business enterprises. Emphasizes concepts and principles underlying the measurement of income and financial position and how this information may be used to evaluate the progress of a firm. This is a Kansas Systemwide Transfer Course. Prerequisite(s): MATH 111 and BADM 162.

### ACCT 220. Managerial Accounting (3). †

Studies accounting in terms of management's information requirements. Emphasizes the use of accounting information to assist management in planning, analyzing and implementing business decisions and activities. This is a Kansas Systemwide Transfer Course. Prerequisite(s): ACCT 210, MATH 111 and BADM 162.

### ACCT 310. Intermediate Financial Accounting I (3).

In-depth study of the conceptual and technical aspects of financial accounting. Emphasizes recognition and measurement problems of income determination and balance sheet presentation. Covers asset accounting in depth. Prerequisite(s): completion of ACCT 210 with a minimum grade of B- (2.700), ACCT 220 with a minimum grade of C+ (2.300), MATH 111, MATH 144, BADM 162, ECON 201 and ECON 202.

### ACCT 360. Accounting Information Systems (3).

Studies accounting information systems, emphasizing the processing of financial transactions and the analysis of internal controls. Students with credit in ACCT 560 cannot take ACCT 360 for credit. Prerequisite(s): completion of ACCT 210 with a minimum grade of B- (2.700), ACCT 220 with a minimum grade of C+ (2.300), MATH 111, MATH 144, BADM 162, ECON 201 and ECON 202. Pre- or corequisite(s): ACCT 310.

### ACCT 410. Intermediate Financial Accounting II (3).

Continuation of ACCT 310. Emphasizes liabilities and equity. A study of accounting practices and problems related to equities with an introduction to some of the financial accounting pronouncements of the Financial Accounting Standards Board concerning equity accounting. It covers the following topics: liabilities, income taxes, stockholders' equity, accounting changes, pensions, postretirement, leases, earnings per share and cash flow statement. Prerequisite(s): ACCT 310.

### ACCT 420. Cost Accounting (3).

The use of accounting information to assist management in developing and identifying superior strategies to produce and sustain comparative and/or competitive advantages. Focuses on goal-congruent strategies and incentives. Students with credit in ACCT 620 cannot take ACCT 420 for credit. Prerequisite(s): ACCT 310.

### ACCT 430. Introduction to Federal Income Tax (3).

Overview of the federal tax law and those laws specifically applicable to individuals and sole proprietors. Prerequisite(s): ACCT 310.

### ACCT 481. Cooperative Education (1-3).

Academic program that expands a student's learning experiences through paid employment in a supervised educational work setting

related to the student's major field of study or career focus. Repeatable for credit. Prerequisite(s): junior standing and 2.250 GPA.

### ACCT 481N. Internship (1-3).

Complements and enhances the student's academic program by providing an opportunity to apply and acquire knowledge in a workplace environment as an intern. Prerequisite(s): departmental consent.

### ACCT 491. Independent Study/Project (1-3).

Courses may be of two general types. The first consists of doing research, readings or other scholarly investigation in a subject area that is coordinated by a faculty member. The topic and scope would be mutually agreeable to the student and the faculty member. The second consists of doing a specific project for an organization, which might require the student to do research. The student may be embedded in an organization (either with or without pay) and under the direction of an organizational representative and a faculty member in order to accomplish a specific project. In either case, the course cannot be used to substitute for a regular departmental course. Repeatable for credit. Prerequisite(s): 2.750 GPA in accounting, junior standing, advanced standing, School of Accountancy consent.

### ACCT 580. Data Analytics for Accountants (3).

Application-oriented study of data analytics as it pertains to accounting professionals. Emphasizes improving students' software, critical thinking and decision-making skills. Prerequisite(s): ACCT 360, ECON 231 and ECON 232.

### ACCT 610. Advanced Financial Accounting (3).

Examines accounting concepts and techniques related to consolidated statements, governmental and not-for-profit entities, and partnerships. Includes accounting for foreign currency, hedges, financial instruments and emerging issues in financial accounting and reporting. Prerequisite(s): ACCT 410 and junior standing.

### ACCT 630. Taxation of Business Entities (3).

Studies the federal tax law as it applies to corporations, partnerships and other business entities. Examines the effect of taxation on business decisions. Prerequisite(s): ACCT 430 and junior standing.

### ACCT 640. Principles of Auditing (3).

Studies the auditor's attest function, emphasizing auditing standards and procedures, independence, legal responsibilities, codes of ethical conduct, and evaluation of accounting systems and internal control. Prerequisite(s): ACCT 410, ACCT 580 and junior standing.

### ACCT 690. Seminar in Selected Topics (1-3).

An umbrella course created to explore a variety of subtopics differentiated by letter (e.g., 690A, 690B). Not all subtopics are offered each semester – see the course schedule for availability. Students enroll in the lettered courses with specific topics in the titles rather than in this root course. Prerequisite(s): junior standing, advanced standing.

### ACCT 781. Cooperative Education (1).

Provides the graduate student with a field placement which integrates theory with a planned and supervised professional experience. Programs must be formulated in consultation with appropriate graduate faculty. Repeatable for credit up to 3 hours. May not be used to fulfill degree requirements.