

ACCT - Accounting

School of Accountancy

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

ACCT 190. Selected Topics (1-3).

Umbrella course created to explore a variety of subtopics differentiated by letter (e.g., 190A, 190B, etc.). Students should enroll in the lettered courses with specific topics in the titles rather than in this root course. Repeatable for credit with departmental consent.

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. Restricted to business and engineering majors. Students in other colleges must request permission from the Business Advising Center. Prerequisites: MATH 111, BADM 161, 162 and 163.

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. Restricted to business and engineering majors. Students in other colleges must request permission from the Business Advising Center. Prerequisites: ACCT 210, MATH 111, BADM 161, 162 and 163.

ACCT 310. Financial Accounting and Reporting: Assets (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. Prerequisites: completion of ACCT 210 with a minimum grade of B- (2.700), ACCT 220 with a minimum grade of C+ (2.300), MATH 111, BADM 161, 162 and 163, advanced standing.

ACCT 360. Accounting Information Systems (3).

Studies accounting information systems, emphasizing the processing of financial transactions and the analysis of internal controls. ACCT 310 and 360 may be taken concurrently. Prerequisites: ACCT 210 with a minimum grade of B- (2.700), ACCT 220 with a minimum grade of C+ (2.300), MATH 111, BADM 161, 162 and 163, advanced standing.

ACCT 410. Financial Accounting and Reporting: Equities (3).

Continuation of ACCT 310. Emphasizes liabilities and equity. Prerequisites: completion of ACCT 310 with a grade of C (2.000) or better, advanced standing, junior standing.

ACCT 420. Intermediate 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. Prerequisites: ACCT 310 with a grade of C (2.000), and advanced standing.

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

Overview of the federal tax law and those laws specifically applicable to individuals and sole proprietors. Introduces tax research techniques. Prerequisites: completion of ACCT 310 with a grade of C (2.000) or better, advanced standing, junior standing.

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. Prerequisites: 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: 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. Prerequisites: 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. Prerequisites: ACCT 360 with a grade of C (2.000) or better, advanced standing, junior standing.

ACCT 610. Financial Accounting and Reporting: Special Entities and Complex Issues (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. Prerequisites: completion of ACCT 410 with a grade of C (2.000) or better, advanced standing, 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. Prerequisites: completion of ACCT 430 with a grade of C (2.000) or better, advanced standing, junior standing.

ACCT 640. Principles of Auditing (3-4).

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. Prerequisites: completion of ACCT 410 and 580 with a grade of C (2.000) or better, advanced standing, junior standing.

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

Umbrella course created to explore a variety of subtopics differentiated by letter (e.g., 690A, 690B, etc.). Students should enroll in the lettered courses with specific topics in the title rather than in this root course. Repeatable for credit with School of Accountancy consent. Prerequisites: 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.