ACCOUNTING (ACCT)

ACCT 201 Introduction to Accounting (3 crs)
Prerequisite: Eligible for MATH 104 or above (MATH 104, MATH 106, MATH 108, MATH 109, MATH 112, MATH 113, MATH 114, MATH 184, MATH 246).
- Not recommended for freshmen. Recommended completion of MATH 109 prior to enrollment in ACCT 201.

An introduction to accounting applied to business organizations. Emphasis is on the uses of accounting information in decision-making by internal and external users.

Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 202 Principles of Accounting (3 crs)
Prerequisite: ACCT 201 with a grade of C- or higher.
- May not be taken concurrently with ACCT 201.

Accounting 202 is a continuation of Accounting 201. Additional principles and practices of accountancy are introduced. Emphasis will continue to be placed on the uses of accounting information in decision-making by internal and external users.

Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 210 Service-Learning in Accounting (1 cr)
Consent: Instructor Consent Required
- No credit toward accounting major.

Students must complete a minimum of 15 hours of volunteer service. Service must be approved by faculty supervisor. A journal must be kept throughout project documenting service-learning project. The service-learning project must be completed within one calendar year (preferably one semester). Assignments outstanding longer than this will be graded unsatisfactory.

Attributes: Service-Learning, Half 15 Hours
Repeat: Course may be repeated for a maximum of 2 credits
Grading Basis: S/U Only Grade Basis

ACCT 296 Topics in Accounting (1-3 crs)
Prerequisite: Limited to accounting majors and minors. Covers a variety of topics to be determined by faculty interest and student demand.

Repeat: Course may be repeated for a maximum of 6 credits
Grading Basis: A-F Grades Only

ACCT 301 Intermediate Accounting I (3 crs)
Prerequisite: ACCT 202. Limited to accounting majors and minors, and finance majors.
Development and implementation of the conceptual and practical aspects of valuation and income determination, time value of money, accounting changes, inventory valuation, and current and noncurrent assets. Special emphasis on GAAP as it relates to topics being covered.

Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 302 Intermediate Accounting II (3 crs)
Prerequisite: ACCT 301/ACCT 501
Development and implementation of the conceptual and practical aspects of valuation and income determination, with emphasis on intangible assets, retained earnings and contributed capital, earnings per share, pensions, leases, tax allocation, current and long-term liabilities, statement of cash flows, statement analysis, interim and segment reporting. Special emphasis on GAAP as it relates to topics being covered.

Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 305 Environmental and Sustainability Accounting (3 crs)
Prerequisite: ACCT 202. Minimum junior standing
An introduction to environmental accounting and its role in financial/managerial accounting. Topics include environmental liabilities, sustainability reporting, external agencies, and the attest function, socially responsible investing, emissions trading, tax considerations, and eco-efficiency indicators.

Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 312 Managerial Accounting (3 crs)
Prerequisite: ACCT 201, IS 240. Not open to accounting majors. No credit after ACCT 314.
- No credit toward accounting majors. This course requires access to a laptop computer which can be brought to class when required.

Analysis and interpretation of accounting data approached from the managerial viewpoint, with emphasis on planning and control, and decision-making.

Lecture/Discussion Hours: 3
Lab/Studio Hours: 0
ACCT 313 Auditing (3 crs)
Prerequisite: ACCT 302/ACCT 502. Open only to accounting majors and minors. Minimum junior standing
•This course requires access to a laptop computer which can be brought to class when required.

Basic coverage of all steps in creating audit programs according to the audit risk model, and current issues in auditing. Specific coverage includes company risk evaluation, internal control, company analysis, and audit reporting.
Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 314 Cost Accounting (3 crs)
Prerequisite: ACCT 202, IS 240. Credit may only be earned in either ACCT 312 or ACCT 314. Limited to accounting or finance majors/minors. Minimum junior standing.
Principles of cost accounting, emphasizing analysis of materials, labor, and factory overhead; application of standard costing to job order and process cost systems; analysis of cost behavior in the manufacturing firm with exposure to cost-profit-volume relationships, break-even analysis, and direct costing.
Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 320 Individual Income Tax (3 crs)
• Should not be taken by those required to complete ACCT 321 and ACCT 322.

Introduction to the determination of taxable income of individuals, with emphasis on the reporting of tax data.
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 321 Individual Federal Income Taxation (3 crs)
Prerequisite: ACCT 202. Limited to accounting majors and minors, and finance majors. Minimum junior standing.
Federal taxation on individuals including gross income, exclusions, deductions, exemptions, capital gains and property transactions. Tax return problems and tax research are included in this course.
Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 323 Advanced Cost Accounting (3 crs)
Prerequisite: ACCT 314/ACCT 514
A continuation of Accounting 314/514, with special emphasis on managerial profit analysis, planning, and control; direct costs, distributed costs by-product and joint product costs; differential and comparative costs, and variances.
Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 395 Accounting Internship I (1-3 crs)
Prerequisite: ACCT 301/ACCT 501. Accounting majors only. Completion of Student Professional Development Program (SPDP)
Consent: Department Consent Required
• No credit toward accounting major.
Internship experience in business situations relevant to the accounting major under supervision of a faculty member.
Attributes: LE-I1 Integration, Internship, Special Course Fee Required
Grading Basis: A-F Grades Only

ACCT 396 Topics in Accounting (1-3 crs)
Prerequisite: Limited to accounting majors and minors.
Covers a variety of topics to be determined by faculty interest and student demand.
Repeat: Course may be repeated for a maximum of 6 credits
Grading Basis: A-F Grades Only

ACCT 401 Advanced Financial Accounting (3 crs)
Prerequisite: ACCT 302/ACCT 502, BCOM 206, BCOM 207. Minimum senior standing
Accounting for multiunit business enterprises; consolidated balance sheets, income statements, and statement of cash flows; Security and Exchange Commission reporting; foreign currency transactions and translation; international operations; and liquidation of partnerships.
Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 402 Contemporary Issues in Accounting (3 crs)
Prerequisite: ACCT 401/ACCT 601. ACCT 313/ACCT 513 or concurrent enrollment. Completion of these BUSCORE requirements: BCOM 206, BCOM 207, BSAD 305, FIN 320, MGMT 340, MGMT 341, MKTG 330.
An analysis of advanced accounting issues designed to provide a bridge between accounting “theory” and “practice.
Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 404 Income Tax Practicum (2 crs)
Prerequisite: ACCT 301/ACCT 501, ACCT 321/ACCT 521, BCOM 206, BCOM 207. Minimum senior standing.
Course provides students with a practical application of individual income tax laws in conjunction with the IRS/Volunteer Income Tax Assistance program. Students will interview taxpayers, prepare and file tax returns at various sites.
Attributes: Service-Learning, Full 30 Hours, Undergraduate/Graduate Offering
Lab/Studio Hours: 0
Field Practicum Hours: 4
ACCT 405 International Accounting (3 crs)
Prerequisite: ACCT 302/ACCT 502, BCOM 206, BCOM 207. Minimum senior standing.
A study of the international dimensions of accounting, including the patterns of accounting development found in other nations, the promulgation of worldwide accounting standards, and the accounting problems associated with multinational corporate operations.
Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 409 Seminar in Accounting (1-3 crs)
Prerequisite: BCOM 206, BCOM 207. Minimum senior standing.
An in-depth analysis of relevant accounting topics adapted to student and program needs with emphasis on student interests and faculty expertise.
Attributes: Undergraduate/Graduate Offering
Grading Basis: A-F Grades Only

ACCT 410 Investment and Retirement Plan Accounting (3 crs)
Prerequisite: ACCT 302/ACCT 502, ACCT 321/ACCT 521, BCOM 206, BCOM 207. Minimum senior standing.
Coverage of investment planning and advising for clients, retirement plan accounting, and tax considerations in retirement planning.
Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 415 Advanced Auditing and Consulting (3 crs)
Prerequisite: ACCT 313/ACCT 513, BCOM 206, BCOM 207. Minimum senior standing.
In-depth analysis of current audit topics and research, including legal liability, operational audits, audit effectiveness, environmental costs, and statistical sampling. Concentration includes EDP auditing.
Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 419 Financial Accounting Theory (3 crs)
Prerequisite: ACCT 302/ACCT 502. Completion of these BUSCORE requirements: BCOM 206, BCOM 207, BSAD 305, FIN 320, MGMT 340, MGMT 341, MKTG 330. Minimum senior standing.
In-depth analysis of several selected problems of contemporary interest in the areas of valuation and income determination as related to the broader topics of concepts of income and formulation of accounting theory, with extensive readings of the Financial Accounting Standards and professional journal articles.
Attributes: Undergraduate/Graduate Offering
Grading Basis: A-F Grades Only

ACCT 420 Fraud Investigation and Prevention (3 crs)
Prerequisite: ACCT 302/ACCT 502, ACCT 313/ACCT 513, BCOM 206, BCOM 207. Minimum senior standing.
This course requires access to a laptop computer which can be brought to class when required.
Coverage of fraud methods, fraud investigation, and fraud prevention through internal controls. Emphasis on financial and asset misappropriation frauds.
Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 423 Corporate, Partnership, and Other Entity Tax (3 crs)
Prerequisite: ACCT 321/ACCT 521, BCOM 206, BCOM 207. Minimum senior standing.
Federal income taxation of entities including C corporations, partnership, and other business forms of taxation. Emphasis is on the Internal Revenue Code as it relates to business entities.
Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 425 Ethics in Accounting (3 crs)
Prerequisite: ACCT 313/ACCT 513, BCOM 206, BCOM 207. Minimum senior standing.
An introduction to ethics and professional responsibility in accounting. Coverage includes models of ethical reasoning, ethical dilemmas in accounting, and creating solutions to those ethical dilemmas.
Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 417 Governmental and Nonprofit Organization Accounting (3 crs)
Prerequisite: ACCT 302/ACCT 502, BCOM 206, BCOM 207. Minimum senior standing.
An introduction to accounting principles for governmental units; educational institutions; hospitals; voluntary health and welfare organizations; and other nonprofit organizations. Includes budgetary and financial reporting requirements of these organizations.
Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0
ACCT 430 Accounting Systems (3 crs)
Prerequisite: ACCT 302/ACCT 502, ACCT 460, BCOM 206, BCOM 207. Limited to accounting majors and minors and IS majors and minors. Minimum senior standing.
- This class requires access to a laptop computer which can be brought to class when required.

Analysis, design, and documentation of accounting systems; includes transaction processing, internal accounting controls, data management, flowcharting, financial reporting, various types of technology, and ethical issues.

Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 435 Advanced Accounting Systems and IT Auditing (3 crs)
Prerequisite: ACCT 430/ACCT 630, BCOM 206, BCOM 207. Minimum senior standing.
- This class requires access to a laptop computer which can be brought to class when required.

This course provides an integrated accounting and information systems experience by using information systems knowledge to address accounting issues of internal control and computer auditing.

Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 444 Profit Management and Budgetary Control (3 crs)
Prerequisite: ACCT 302/ACCT 502, ACCT 314/ACCT 514, BCOM 206, BCOM 207. Minimum senior standing.
- This course requires access to a laptop computer which can be brought to class when required.

Theory and procedures for profit planning; financial and operating budgets as managerial devices in coordination and control; program and operational budgeting and cost analysis.

Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 449 Accounting Theory and Research (3 crs)
Prerequisite: ACCT 313/ACCT 513, ACCT 314/ACCT 514, ACCT 321/ACCT 521, ACCT 401/ACCT 601, BCOM 206, BCOM 207. Minimum senior standing. In-depth study of accounting theory (and research) including the conceptual framework and principles underlying all Accounting Standards. Students will use the accounting literature to research contemporary issues in accounting.

Attributes: Undergraduate/Graduate Offering
Grading Basis: A-F Grades Only
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 450 Financial Statement Analysis (3 crs)
Prerequisite: ACCT 302/ACCT 502, ACCT 321/ACCT 521, BCOM 206, BCOM 207. Open only to accounting majors and minors. Minor senior standing. An in-depth study of the techniques of financial statement analysis. Topics will include ratio analysis, liquidity analysis, capital structure analysis, and profitability analysis.

Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 460 Accounting Information Systems and Technology (3 crs)
Prerequisite: ACCT 302. Completion of these BUSCORE requirements: BCOM 206, BCOM 207, BSAD 305, FIN 320, MGMT 340, MGMT 341, MKTG 330. Accounting Majors and Minors only. Minimum Senior standing.
- This class requires access to a laptop computer which can be brought to class when required.

Analysis and design of accounting information systems, including internal controls, data extraction and management, spreadsheet applications, and reporting. Analysis and design of accounting information systems, including internal controls, data extraction and management, spreadsheet applications, and reporting.

Attributes: Undergraduate/Graduate Offering
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 470 Accounting Data Analytics (3 crs)
Prerequisite: ACCT 460
Principles and techniques of accounting analytics will be covered. Topics include data preparation, data visualization, reporting and analysis for management decision making, and audit analytics.

Grading Basis: A-F Grades Only
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 490 Accounting Honors Seminar (1 cr)
Consent: Department Consent Required
An in-depth analysis of relevant accounting topics adapted to student needs with emphasis on understanding relationships between different areas of accounting.

Lecture/Discussion Hours: 1
Lab/Studio Hours: 0

ACCT 495 Accounting Internship II (1-12 crs)
Prerequisite: Limited to accounting majors. Minimum junior standing. Consent: Department Consent Required
- A maximum of twelve credits is allowed.

Internship experience in business situations relevant to the accounting major under supervision of a faculty member.

Attributes: LE-I1 Integration, Internship, Special Course Fee Required
Repeat: Course may be repeated for a maximum of 12 credits
Grading Basis: A-F Grades Only
ACCT 496 Topics in Accounting (1-3 crs)
Prerequisite: Limited to accounting majors and minors.
Covers a variety of topics to be determined by faculty interest and student demand.
Repeat: Course may be repeated for a maximum of 6 credits
Grading Basis: A-F Grades Only

ACCT 499 Independent Study (1-3 crs)
Prerequisite: ACCT 302 Minimum senior standing.
Consent: Department Consent Required
Individual project under the direction of a faculty member.
Repeat: Course may be repeated

ACCT 501 Intermediate Accounting I (3 crs)
Prerequisite: Limited to MBA students.
• Cross-listed with ACCT 301. Credit may not be earned in both courses.
Development and implementation of the conceptual and practical aspects of valuation and income determination, time value of money, accounting changes, inventory valuation, and current and noncurrent assets. Special emphasis on GAAP as it relates to topics being covered.
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 502 Intermediate Accounting II (3 crs)
Prerequisite: ACCT 301/ACCT 501. Limited to MBA students.
• Cross-listed with ACCT 302. Credit may not be earned in both courses.
Development and implementation of the conceptual and practical aspects of valuation and income determination, with emphasis on intangible assets, retained earnings and contributed capital, earnings per share, pensions, leases, tax allocation, current and long-term liabilities, statement of cash flows, statement analysis, interim and segment reporting. Special emphasis on GAAP as it relates to topics being covered.
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 505 Environmental and Sustainability Accounting (3 crs)
Prerequisite: Limited to MBA students.
• Cross-listed with ACCT 305. Credit may not be earned in both courses.
An introduction to environmental accounting and its role in financial/managerial accounting. Topics include environmental liabilities, sustainability reporting, external agencies, and the attest function, socially responsible investing, emissions trading, tax considerations, and eco-efficiency indicators.
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 513 Auditing (3 crs)
Prerequisite: ACCT 302/ACCT 502. Limited to MBA students.
• Cross-listed with ACCT 313. Credit may not be earned in both courses. This course requires access to a laptop computer which can be brought to class when required.
Basic coverage of all steps in creating audit programs according to the audit risk model, and current issues in auditing. Specific coverage includes company risk evaluation, internal control, company analysis, and audit reporting.
Attributes: Special Course Fee Required Varies by Term/Section
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 514 Cost Accounting (3 crs)
Prerequisite: Limited to MBA students.
• Cross-listed with ACCT 314. Credit may not be earned in both courses.
Principles of cost accounting, emphasizing analysis of materials, labor, and factory overhead; application of standard costing to job order and process cost systems; analysis of cost behavior in the manufacturing firm with exposure to cost-profit-volume relationships, break-even analysis, and direct costing.
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 521 Introduction to Income Tax (3 crs)
Prerequisite: Limited to MBA students.
• Cross-listed with ACCT 321. Credit may not be earned in both courses.
Introduction and application of accounting and legal concepts underlying federal and Wisconsin income tax laws applicable to gross income, exclusions, business and nonbusiness deductions, gains and losses, credits, and tax computations.
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 534 Advanced Cost Accounting (3 crs)
Prerequisite: ACCT 314/ACCT 514. Limited to MBA students.
• Cross-listed with ACCT 334. Credit may not be earned in both courses.
A continuation of Acct 314/514, with special emphasis on managerial profit analysis, planning, and control; direct costs, distributed costs by-product and joint product costs; differential and comparative costs, and variances.
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0
ACCT 601 Advanced Financial Accounting (3 crs)
Prerequisite: ACCT 302/ACCT 502, BCOM 206, BCOM 207. Limited to MBA students.
• Cross-listed with ACCT 401. Credit may not be earned in both courses.
Accounting for multiunit business enterprises; consolidated balance sheets, income statements, and statement of cash flows; Security and Exchange Commission reporting; foreign currency transactions and translation; international operations; and liquidation of partnerships.
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 602 Contemporary Issues in Accounting (3 crs)
Prerequisite: ACCT 401/ACCT 601, ACCT 313/ACCT 513 or concurrent enrollment. Limited to MBA students.
• Cross-listed with ACCT 402. Credit may not be earned in both courses.
An analysis of advanced accounting issues designed to provide a bridge between accounting “theory” and “practice.
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 604 Income Tax Practicum (2 crs)
Prerequisite: ACCT 301/ACCT 501, ACCT 321/ACCT 521, BCOM 206, BCOM 207. Limited to MBA students.
• Cross-listed with ACCT 404. Credit may not be earned in both courses.
Course provides students with a practical application of individual income tax laws in conjunction with the IRS/Volunteer Income Tax Assistance program. Students will interview taxpayers, prepare and file tax returns at various sites.
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 0
Field Practicum Hours: 4

ACCT 605 International Accounting (3 crs)
Prerequisite: ACCT 302/ACCT 502, BCOM 206, BCOM 207. Limited to MBA students.
• Cross-listed with ACCT 405. Credit may not be earned in both courses.
A study of the international dimensions of accounting, including the patterns of accounting development found in other nations, the promulgation of worldwide accounting standards, and the accounting problems associated with multinational corporate operations.
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 609 Seminar in Accounting (1-3 crs)
Prerequisite: BCOM 206, BCOM 207. Limited to MBA students.
• Cross-listed with ACCT 409.
An in-depth analysis of relevant accounting topics adapted to student and program needs with emphasis on student interests and faculty expertise.
Repeat: Course may be repeated for a maximum of 3 credits
Grading Basis: No S/U Grade Option

ACCT 610 Investment and Retirement Plan Accounting (3 crs)
Prerequisite: ACCT 302/ACCT 502, ACCT 321/ACCT 521, BCOM 206, BCOM 207. Limited to MBA students.
• Cross-listed with ACCT 410. Credit may not be earned in both courses.
Coverage of investment planning and advising for clients, retirement plan accounting, and tax considerations in retirement planning.
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 615 Advanced Auditing and Consulting (3 crs)
Prerequisite: ACCT 313/ACCT 513, BCOM 206, BCOM 207. Limited to MBA students.
• Cross-listed with ACCT 415. Credit may not be earned in both courses. This course requires access to a laptop computer which can be brought to class when required.
In-depth analysis of current audit topics and research, including legal liability, operational audits, audit effectiveness, environmental costs, and statistical sampling. Concentration includes EDP auditing.
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 617 Governmental and Nonprofit Organization Accounting (3 crs)
Prerequisite: ACCT 302/ACCT 502, BCOM 206, BCOM 207. Limited to MBA students.
• Cross-listed with ACCT 417. Credit may not be earned in both courses.
An introduction to accounting principles for governmental units; educational institutions; hospitals; voluntary health and welfare organizations; and other nonprofit organizations. Includes budgetary and financial reporting requirements of these organizations.
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0
<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Description</th>
<th>Prerequisites</th>
<th>Delivery Options</th>
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<tbody>
<tr>
<td>ACCT 619</td>
<td>Financial Accounting Theory (3 crs)</td>
<td>ACCT 302/ACCT 502, Limited to MBA students.</td>
<td>Cross-listed with ACCT 419. Credit may not be earned in both courses.</td>
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<td>In-depth analysis of several selected problems of contemporary interest in the areas of valuation and income determination as related to the broader topics of concepts of income and formulation of accounting theory, with extensive readings of the Financial Accounting Standards and professional journal articles.</td>
<td>Grading Basis: No S/U Grade Option</td>
<td>Lecture/Discussion Hours: 3 Lab/Studio Hours: 0</td>
</tr>
<tr>
<td>ACCT 620</td>
<td>Fraud Investigation and Prevention (3 crs)</td>
<td>ACCT 302/ACCT 502, ACCT 313/ACCT 513, BCOM 206, BCOM 207. Limited to MBA students.</td>
<td>Cross-listed with ACCT 420. Credit may not be earned in both courses.</td>
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<td>Lab/studio Hours: Coverage of fraud methods, fraud investigation, and fraud prevention through internal controls. Emphasis on financial and asset misappropriation frauds.</td>
<td>Grading Basis: No S/U Grade Option</td>
<td>Lecture/Discussion Hours: 3</td>
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<tr>
<td>ACCT 623</td>
<td>Advanced Tax Accounting (3 crs)</td>
<td>ACCT 321/ACCT 521, BCOM 206, BCOM 207. Limited to MBA students.</td>
<td>Cross-listed with ACCT 423. Credit may not be earned in both courses.</td>
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<td>Federal income taxation of entities including C corporations, S corporations, partnerships, trusts, and estates. Federal, estate, and gift taxation. Business and family tax planning.</td>
<td>Grading Basis: No S/U Grade Option</td>
<td>Lecture/Discussion Hours: 3 Lab/Studio Hours: 0</td>
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<tr>
<td>ACCT 625</td>
<td>Ethics in Accounting (3 crs)</td>
<td>ACCT 313/ACCT 513, BCOM 206, BCOM 207. Limited to MBA students.</td>
<td>Cross-listed with ACCT 425. Credit may not be earned in both courses.</td>
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<td>An introduction to ethics and professional responsibility in accounting. Coverage includes models of ethical reasoning, ethical dilemmas in accounting, and creating solutions to those ethical dilemmas.</td>
<td>Grading Basis: No S/U Grade Option</td>
<td>Lecture/Discussion Hours: 3 Lab/Studio Hours: 0</td>
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<tr>
<td>ACCT 630</td>
<td>Accounting Systems (3 crs)</td>
<td>ACCT 302/ACCT 502, BCOM 206, BCOM 207. Limited to MBA students.</td>
<td>Cross-listed with ACCT 430. Credit may not be earned in both courses.</td>
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<td>Analysis, design, and documentation of accounting systems; includes transaction processing, internal accounting controls, data management, flowcharting, financial reporting, various types of technology, and ethical issues.</td>
<td>Grading Basis: No S/U Grade Option</td>
<td>Lecture/Discussion Hours: 3 Lab/Studio Hours: 0</td>
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<tr>
<td>ACCT 635</td>
<td>Advanced Accounting Systems and IT Auditing (3 crs)</td>
<td>ACCT 430/ACCT 630, BCOM 206, BCOM 207. Limited to MBA students.</td>
<td>Cross-listed with ACCT 435. Credit may not be earned in both courses.</td>
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<td>This course provides an integrated accounting and information systems experience by using information systems knowledge to address accounting issues of internal control and computer auditing.</td>
<td>Grading Basis: No S/U Grade Option</td>
<td>Lecture/Discussion Hours: 3 Lab/Studio Hours: 0</td>
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<tr>
<td>ACCT 644</td>
<td>Profit Management and Budgetary Control (3 crs)</td>
<td>ACCT 302/ACCT 502, ACCT 314/ACCT 514, BCOM 206, BCOM 207. Limited to MBA students.</td>
<td>Cross-listed with ACCT 444. Credit may not be earned in both courses.</td>
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<td>Theory and procedures for profit planning; financial and operating budgets as managerial devices in coordination and control; program and operational budgeting and cost analysis.</td>
<td>Grading Basis: No S/U Grade Option</td>
<td>Lecture/Discussion Hours: 3 Lab/Studio Hours: 0</td>
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<tr>
<td>ACCT 649</td>
<td>Accounting Theory and Research (3 crs)</td>
<td>ACCT 313/ACCT 513, ACCT 314/ACCT 514, ACCT 321/ACCT 521, ACCT 401/ACCT 601, BCOM 206, BCOM 207. Limited to MBA students.</td>
<td>Cross-listed with ACCT 449. Credit may not be earned in both courses.</td>
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<td>In-depth study of accounting theory (and research) including the conceptual framework and principles underlying all Accounting Standards. Students will use the accounting literature to research contemporary issues in accounting.</td>
<td>Grading Basis: No S/U Grade Option</td>
<td>Lecture/Discussion Hours: 3 Lab/Studio Hours: 0</td>
</tr>
</tbody>
</table>
ACCT 650 Financial Statement Analysis (3 crs)
Prerequisite: ACCT 302/ACCT 502, ACCT 321/ACCT 521, BCOM 206, BCOM 207. Limited to MBA students.
- Cross-listed with ACCT 450. Credit may not be earned in both courses.

An in-depth study of the techniques of financial statement analysis. Topics will include ratio analysis, liquidity analysis, capital structure analysis, and profitability analysis.

Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 660 Accounting Information Systems and Technology (3 crs)
Prerequisite: ACCT 302/ACCT 502, ACCT 314/ACCT 514, and ACCT 321/ACCT 521. Limited to MBA students.
- Cross-listed with ACCT 460. Credit may not be earned in both courses. This class requires access to a laptop computer which can be brought to class when required.

Analysis and design of accounting information systems, including internal controls, data extraction and management, spreadsheet applications, and reporting.

Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 3
Lab/Studio Hours: 0

ACCT 703 Accounting Foundations for Business Decisions (2 crs)
Prerequisite: Limited to MBA students.
- Not for MBA degree credit. ACCT 703 may be taken concurrently with ACCT 704. No credit if taken after ACCT 201.

Examination of basic financial statements and accounting systems. Emphasis on statement analysis, cash flows, inventory methods, long-term assets and tax considerations. Capital markets, financing, and other liabilities will be covered.

Attributes: Higher Cost Per Credit
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 2
Lab/Studio Hours: 0

ACCT 704 Accounting Foundations for Management Decisions (1 cr)
Prerequisite: ACCT 703 or equivalent, or concurrently with ACCT 704. Limited to MBA students.
- Not for MBA degree credit. ACCT 704 may be taken concurrently with ACCT 703.

An overview of accounting information needed for informed management decisions. Topics include cost concepts and behavior, product costing, allocation, and budgeting.

Attributes: Higher Cost Per Credit
Grading Basis: No S/U Grade Option
Lecture/Discussion Hours: 1
Lab/Studio Hours: 0

ACCT 797 Independent Study (1-3 crs)
Consent: Department Consent Required
Individual project under the direction of a faculty member.
Repeat: Course may be repeated
Grading Basis: No S/U Grade Option