

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 111, 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. This course requires access to a laptop computer which can be brought to class when required. Please see the COB laptop requirement: <https://www.uwec.edu/academics/college-business/laptop-requirement/>.*

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

- *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 214 Managerial Accounting (3 crs)

Prerequisite: ACCT 201 or ACCT 202, 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. Please see the COB laptop requirement: <https://www.uwec.edu/academics/college-business/laptop-requirement/>.*

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 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.

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

ACCT 302 Intermediate Accounting II (3 crs)

Prerequisite: ACCT 301

Development and implementation of the conceptual and practical aspects of valuation and income determination, with emphasis on intangible assets, retained earnings and contributed capital, diluted earnings per share, pensions, leases, deferred taxes, current and long-term liabilities, statement of cash flows, financial 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 313 Auditing (3 crs)

Prerequisite: ACCT 302, BCOM 206. 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. Please see the COB laptop requirement: <https://www.uwec.edu/academics/college-business/laptop-requirement/>.*

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 214 or ACCT 314. Limited to accounting or finance majors/minors. Minimum junior standing.

- *This class requires access to a laptop computer which can be brought to class when required. Please see the COB laptop requirement: <https://www.uwec.edu/academics/college-business/laptop-requirement/>.*

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.

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.

- *This course requires access to a laptop computer which can be brought to class when required. Please see the COB laptop requirement: <https://www.uwec.edu/academics/college-business/laptop-requirement/>.*

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.

Lecture/Discussion Hours: 3

Lab/Studio Hours: 0

ACCT 396 Topics in Accounting (1-3 crs)

Prerequisite: BCOM 206. 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.

Lecture/Discussion Hours: 3

Lab/Studio Hours: 0

ACCT 403 Financial Accounting Integration (3 crs)

Prerequisite: ACCT 302

This course covers a variety of complex topics in financial accounting and reporting and is designed for students who expect entering to accounting practices and/or preparing for a CPA exam.

Lecture/Discussion Hours: 3

Lab/Studio Hours: 0

ACCT 417 Governmental and Nonprofit Organization Accounting (3 crs)

Prerequisite: ACCT 302, BCOM 206, BCOM 207. Minimum senior standing.

- *This course requires access to a laptop computer which can be brought to class when required. Please see the COB laptop requirement: <https://www.uwec.edu/academics/college-business/laptop-requirement/>.*

An introduction to accounting principles for governmental, quasi-governmental, and nonprofit organizations. Includes budgetary and financial reporting requirements as well as the compliance requirements related to these entities. The course also introduces government and nonprofit audit requirements, and preparation of the nonprofit tax return.

Attributes: Undergraduate/Graduate Offering

Lecture/Discussion Hours: 3

Lab/Studio Hours: 0

ACCT 420 Fraud Investigation and Prevention (3 crs)

Prerequisite: ACCT 302, ACCT 313, BCOM 206, BCOM 207. Minimum senior standing.

- *This course requires access to a laptop computer which can be brought to class when required. Please see the COB laptop requirement: <https://www.uwec.edu/academics/college-business/laptop-requirement/>.*

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: BCOM 206, BCOM 207, ACCT 321. Minimum senior standing

- *This course requires access to a laptop computer which can be brought to class when required. Please see the COB laptop requirement: <https://www.uwec.edu/academics/college-business/laptop-requirement/>.*

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.

Lecture/Discussion Hours: 3

Lab/Studio Hours: 0

ACCT 425 Ethics in Accounting (3 crs)

Prerequisite: ACCT 313, 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 434 Advanced Cost Accounting (3 crs)

Prerequisite: ACCT 314

A continuation of Accounting 314, 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 460 Accounting Information Systems and Technology (3 crs)

Prerequisite: ACCT 302. Completion of these BUSCORE requirements:

BCOM 206, BCOM 207, BLAW 305, FIN 320, MGMT 340, MKTG 330, and

OSCM 341. Accounting Majors and Minors only. Minimum Senior standing.

- *This class requires access to a laptop computer which can be brought to class when required. Please see the COB laptop requirement: <https://www.uwec.edu/academics/college-business/laptop-requirement/>.*

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 Data Analytics for Accounting (3 crs)

Prerequisite: ACCT 313

- *This course requires access to a laptop computer which can be brought to class when required. Please see the COB laptop requirement: <https://www.uwec.edu/academics/college-business/laptop-requirement/>.*

This course addresses the impact of Data Analytics on business, especially on financial accounting and audit. This course is lab oriented and will cover lab practices to solve business and accounting problems using Excel, Tableau, Power BI, and Access.

Grading Basis: A-F Grades Only

Lecture/Discussion Hours: 3

Lab/Studio Hours: 0

ACCT 495 Accounting Internship (1-12 crs)

Prerequisite: Limited to accounting majors. Completion of Student Professional Development Program (SPDP).

Consent: Department Consent Required

- *A maximum of twelve credits is allowed. A maximum of 3 credits can count towards the Accounting major and graduation requirements.*

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

Attributes: LE-11 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
