ACC 201 FINANCIAL ACCOUNTING I. (3)
This course is designed to provide an introduction to financial accounting from the users’ perspectives. Its primary purposes are to promote understanding of financial accounting information for decision making purposes and to focus on financial accounting’s role in communicating business results. Prereq: Sophomore standing.

ACC 202 MANAGERIAL USES OF ACCOUNTING INFORMATION. (3)
An introduction to the use of accounting data within an organization to analyze and solve problems and to make planning and control decisions. This course is designed for non-accounting majors. Prereq: ACC 201 or BE 161 and BE 162.

ACC 208 CONTEMPORARY ACCOUNTING METHODS. (3)
An introduction to basic accounting problem-solving fundamentals using a case approach. The course covers selected problem-solving methods and decision aids, presenting them in an accounting frame of reference with emphasis on team building. Unique aspects of the interpretation and communication of accounting information are explored. Prereq: ACC 201. Enrollment priority will be given to accounting and finance majors.

ACC 211 FINANCIAL ACCOUNTING LAB. (1)
A laboratory-based approach to introductory financial accounting applications, with the primary focus on the accounting cycle. The primary objective is to promote an understanding of how accounting information is identified, recorded, and processed for financial reporting. Prereq: ACC 201. Enrollment priority will be given to accounting and finance majors.

ACC 300 FINANCIAL ACCOUNTING II. (3)
This course is designed for non-accounting majors to provide expanded study of the impact of relevant financial accounting issues on the users of financial reporting. Topics may include financial statements; income recognition; cash and receivables; inventories; operational assets; investments; intangible assets; current liabilities; long-term liabilities emphasizing leases, pensions, postretirement benefits, and bonds; financial instruments; accounting for income taxes; and owner’s equity. Not open to Accounting majors. Prereq: ACC 201 and ACC 202.

ACC 301 INTERMEDIATE ACCOUNTING I. (3)
This course is the first of a two-course financial accounting series, providing in-depth study of the accounting cycle, conceptual framework of financial accounting, valuation of balance sheet accounts, recognition of revenues, matching of expenses, and the reporting of the financial condition, operating results, and cash flows of an entity. Prereq: A grade of C or better in ACC 201, ACC 208, and ACC 211.

ACC 302 INTERMEDIATE ACCOUNTING II. (4)
This course is the second of a two-course financial accounting series, providing an in-depth study of the accounting cycle, conceptual framework of financial accounting, valuation of balance sheet accounts, recognition of revenues, matching of expenses, and the reporting of the financial condition, operating results, and cash flows of an entity. Prereq: ACC 301 and ACC 308.

ACC 308 COST MANAGEMENT. (4)
Traditional and contemporary concepts and techniques that provide accounting information for management decision making at both strategic and operational levels. Topics include the costing of products and services; project and activity analysis; planning and control methods; and performance measurement. Prereq: Grade of C or better in ACC 201, ACC 208, ACC 211.

ACC 324 ACCOUNTING INFORMATION SYSTEMS. (3)
This course focuses on two major components of accounting information systems: conceptual models and physical implementation. Accounting systems are studied from an accounting cycles perspective, emphasizing the nature and relevance of accounting internal controls and the relationship of accounting systems to the functional areas of accounting. Using contemporary information technology, students analyze, design, and implement accounting systems along with relevant internal control structures. Prereq: ACC 301 and ACC 308.

ACC 395 INDIVIDUAL WORK IN ACCOUNTING. (1-6)
Students confer individually with the instructor. Written paper usually expected and filed in chairperson’s office. May be repeated to a maximum of six credits. Prereq: GPA of 3.0 in major, approval of instructor and chairperson.
ACC 399 INTERNSHIP IN ACCOUNTING. (1)
A course designed for undergraduate accounting students who, through the Accounting Internship Director, have secured full-time, salaried, career-related positions under the supervision of a sponsoring employer. Enrollment in the course constitutes full-time status. Course may be taken on a pass-fail basis only and for no more than two consecutive semesters, repeated to a maximum of three credits. Prereq: Junior standing in accounting and approval of the Accounting Internship Director.

ACC 403 AUDITING. (3)
This course examines the attest function in accounting. Emphasis is placed on audit standards and objectives, including the evaluation of internal control structures for the purpose of determining relevant auditing procedures. Prereq: ACC 302 and ACC 324.

ACC 407 CONCEPTS OF INCOME TAXATION. (3)
A study of the federal income tax structure with emphasis upon the conceptual foundations of taxation relating to the three types of taxpayers: businesses, individuals, and estates and trusts. Prereq: Junior standing and ACC 202 or ACC 208.

ACC 410 NOT-FOR-PROFIT AND REGULATORY ACCOUNTING. (3)
The requirements of adequate accounting systems for various governmental units, including the recording of usual transactions and the form and content of reports. Prereq: ACC 302.

ACC 507 ADVANCED TOPICS IN TAXATION. (3)
A study of advanced topics in taxation, including a more in-depth study of corporations, partnerships, estates and trusts, and individuals. Prereq: ACC 407.

ACC 508 CONTROLLERSHIP. (3)
A comprehensive study of the controller’s objectives, responsibilities, functions, organizational roles, etc. Prereq: ACC 308.

ACC 516 ADVANCED TOPICS IN FINANCIAL REPORTING. (3)

ACC 600 INQUIRY, COMMUNICATION, AND LEADERSHIP IN ACCOUNTING. (3)
This course is designed to develop the inquiry, communication and leadership skills that are key determinants of success for many not-for-profit, business, and accounting professionals. The course uses readings, in-class exercises, case analyses, small group work, and oral presentations as vehicles for developing these skills. Class modules focus on accounting relevant professional inquiry, oral persuasion, communication, leadership, and teambuilding skills. Class sessions will include participation by and leadership from business, not-for profit, and accounting professionals. Prereq: Admission to MS in Accounting program.

ACC 601 RESEARCH IN ACCOUNTING THEORY. (3)

ACC 603 ATTEST FUNCTION. (3)
A critical examination of contemporary professional attestation theory and practice including a comprehensive review of AICPA audit case studies, statements on audit procedure, and their application in simulated business situations. Prereq: ACC 403G or consent of instructor.

ACC 608 ADVANCED MANAGERIAL ACCOUNTING. (3)
Accounting procedures for the evaluation of performance in business, including the analysis of revenues and costs by projects and responsibilities and the use of budget cost studies and rates of return. Prereq: ACC 408G.

ACC 610 NOT-FOR-PROFIT AND REGULATORY ACCOUNTING. (3)
A study of the contemporary issues in the area of not-for-profit and regulatory accounting. Prereq: ACC 410G or consent of instructor.

ACC 617 SELECTED TOPICS IN TAXATION. (3)
A study of selected topics in taxation, including tax research, advanced individual tax matters, and other tax topics. Prereq: ACC 417G or consent of instructor.
ACC
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ACC 619 INDEPENDENT STUDY IN ACCOUNTING. (1-3)
Designed for students undertaking special studies to be conducted in regular consultation with the instructor. Prereq: Consent of instructor.

ACC 624 ENTERPRISE INFORMATION AND CONTROL SYSTEMS. (3)
The course simultaneously examines two issues related to enterprise information systems development: 1) methodologies for designing and implementing information systems, and 2) assessment of enterprise risk and internal control systems. Case analyses and “real world” projects are used to accomplish the course objectives. Current computer technologies, including relational database systems and internet data processing, are integrated into the course content. Prereq: ACC 324 and ACC 403, or equivalents.

ACC 627 CORPORATE TAXATION. (3)
A detailed study of the income taxation of corporations and shareholders. Prereq: ACC 417G or consent of instructor.

ACC 628 FINANCIAL/MANAGERIAL ACCOUNTING. (3)
A study of the application of accounting information and services in the recognition or solution of management problems in business. Prereq: Graduate standing, ACC 202 or its equivalent, MA 123 or its equivalent.

ACC 637 TAXATION OF FLOW-THROUGH ENTITIES. (3)
A detailed study of the income taxation of flow-through entities, including Partnerships, S corporations, and limited liability companies. Prereq: ACC 417G or consent of instructor.

ACC 647 MULTIJURISDICTIONAL TAXATION. (3)
A study of the taxation of taxpayers located in two or more tax jurisdictions. The course involves two major categories, international taxation and state and local taxation. Prereq: ACC 417G or consent of instructor.

ACC 700 TOPICAL SEMINAR IN ACCOUNTING RESEARCH (Subtitle required). (1-3)
An advanced seminar on selected topics such as cross-disciplinary research on behavioral decision-making, research using archival data, and analytical models in accounting. May be repeated to a maximum of eighteen credits. Prereq: Doctoral student status in business administration.

ACC 795 INDEPENDENT STUDY IN ACCOUNTING. (1-6)
Designed for students undertaking special studies to be conducted in regular consultation with instructor. Class hours by appointment. Prereq: Consent of instructor.