

ACCOUNTING

Courses

ACC 200. Introduction to Accounting. 3 Hours

Introduction to financial and managerial accounting concepts, terminology, purposes, and applications for the nonbusiness student. Not open to students in the School of Business Administration or to those with credit in ACC 207.

ACC 207. Introduction to Financial Accounting. 3 Hours

Introduction to financial accounting concepts, procedures, and terminology. The accounting framework for recording transactions and reporting to parties external to the organization.

ACC 208. Introduction to Managerial Accounting. 3 Hours

Management use of accounting data in planning and controlling organization activities; cost accounting and analysis of data for management decision making. Prerequisite(s): ACC 207, BIZ 102 for business majors, BIZ 100 for non-business majors.

ACC 300A. Principles of Financial Accounting. 1.5 Hour

An introduction to the concepts and procedures underlying financial accounting and financial statements, and the use of financial accounting information for decision making. Credit may not be earned for both ACC 300A and either ACC 200 or ACC 207. Prerequisite(s): Engineering major; sophomore standing; permission of department chairperson.

ACC 300B. Principles of Managerial Accounting. 1.5 Hour

An introduction to the concepts underlying the preparation and use of accounting data by managers as they plan, control, and make decisions within an organization. Credit may not be earned for both ACC 300B and ACC 208. Prerequisite(s): ACC 300A; engineering major; sophomore standing; permission of department chairperson.

ACC 303. Managerial Accounting. 3 Hours

The production, dissemination, and interpretation of financial and nonfinancial information for use within an organization. Information for planning, decision making, and control. Study of typical cost accounting systems in various organizations. Prerequisite(s): (ACC 207, ACC 208, with minimum grades of 'B-'; and passing of accounting entrance exam) or permission of department chairperson.

ACC 305. Intermediate Financial Accounting I Part I. 4 Hours

Part I (part II in ACC 306) of a comprehensive treatment of financial accounting concepts, principles, and procedures used in the preparation and analysis of financial statements. Prerequisite(s): (ACC 207, ACC 208, with minimum grades of 'B-'; and passing of accounting entrance exam) or permission of department chairperson.

ACC 306. Intermediate Financial Accounting II Part II. 3 Hours

Part II of comprehensive treatment of financial accounting concepts, principles, and procedures used in the preparation and analysis of financial statements. Prerequisite(s): ACC 305 with a minimum grade of 'C'.

ACC 341. Accounting Information Systems I. 3 Hours

Study of designs of accounting systems, including their impact on management decision making and control. Emphasis on (1) a systems approach to the flow of data, (2) system internal control, and (3) computer applications in accounting. Prerequisite(s): ACC 305 with a minimum grade of 'C'; MIS 301.

ACC 401. Auditing Principles. 4 Hours

Study of the concepts, standards, and procedures used to judge and report on the degree of correspondence between quantifiable information and established criteria; the ethical, regulatory, and professional responsibilities of the auditor and introduction to internal, operational, and governmental auditing. Prerequisite(s): ACC 306 with a minimum grade of 'C'; ACC 341 with a minimum grade of 'C'.

ACC 404. Advanced Strategic Cost Management. 3 Hours

Study of processes focused on strategic cost management. Topics include balanced scorecards, activity-based costing management, target costing, lean accounting, six sigma, environmental accounting, and performance measurement and control systems. Prerequisite(s): (ACC 303; OPS 301) with a minimum grade of 'C'.

ACC 408. Advanced Financial Accounting. 3 Hours

Study of advanced financial accounting topics including consolidated financial statements and accounting for business combinations, multinational subsidiaries, and foreign currency transactions. A case based practical role play experience as an accountant and a case based analysis addressing fraud and the consequences of unethical behavior and the important role accountants play in protecting the public interest and serving society in general are integrated into the course. Satisfies the accounting capstone requirement for accounting majors and serves as evidence of the culmination of the Common Academic Program. Prerequisite(s): ACC 306 with a minimum grade of C or permission of Department Chairperson; Senior standing.

ACC 412A. Contemporary Issues in Accounting. 3 Hours

Seminar covering emerging or controversial issues for the student who has a strong accounting background. Topics include the business and financial situations that underlie accounting problems and controversies, alternative accounting techniques which are accepted or proposed, and the consequences of various accounting practices. Prerequisite(s): ACC 306 and permission of instructor.

ACC 412B. International Accounting. 3 Hours

Study of current topics in international accounting. This course will typically include a week or more of study outside of the U.S. that will include lectures and relevant site visits. In addition to normal tuition, there may be travel and other costs and fees. Foreign locations, countries, topics, and duration may vary. Prerequisite(s): ACC 306 and permission of instructor.

ACC 412C. International Accounting-IFRS Certificate and Research. 3 Hours

This class includes a comprehensive study of International Financial Reporting Standards (IFRS). Students will complete the Institute of Chartered Accountants in England and Wales' (ICAEW) IFRS learning and assessment program and upon successful completion earn an IFRS certificate from this globally recognized professional accountancy body. Effective Fall 2013: minimum 3.0 cumulative and major gpa required. Prerequisite(s): ACC 408 with a C or better and permission of the instructor.

ACC 412D. International Accounting-IFRS Certificate and Research. 3 Hours

This class is for NON-UD degree seeking students. The class includes a comprehensive study of International Financial Reporting Standards (IFRS). Students will complete the Institute of Chartered Accountants in England and Wales' (ICAEW) IFRS learning and assessment program and upon successful completion earn an IFRS certificate from this globally recognized professional accountancy body. Prerequisite(s): ACC 408 or MBA 603A, and permission of instructor.

ACC 420. Federal Income Taxation. 4 Hours

Study of federal income tax laws and their application to individuals, partnerships, and corporations. Develop research techniques for federal income tax issues as they relate to preparation of federal individual income tax preparation. The historical, social, economic, and political influence on taxation laws are emphasized. Consideration is given to legal, moral, business, and personal factors involved in taxation. Prerequisite(s): ACC 305 with a minimum grade of 'C' or permission of department chairperson.

ACC 421. Taxes and Business Strategy. 3 Hours

Primary emphasis is given to analyzing tax planning opportunities for individuals and businesses through the use of in-depth tax research projects. This course builds upon the Federal Income Taxation course to further develop tax policy considerations and discusses possible tax reform. The course provides an introduction to several advanced taxation topics including tax exemption organizations, state and local taxation, international taxation and estate and gift taxation. Prerequisite(s): ACC 420 or permission of instructor.

ACC 441. Accounting Information Systems II. 3 Hours

Examination of accounting systems with exposure to systems design and evaluation, complex spreadsheet applications, decision support systems, and data base management applications. Prerequisite(s): ACC 341 or permission of instructor.

ACC 491. Honors Thesis. 3 Hours

Selection, design, investigation, and completion of an independent original research thesis under the guidance of a departmental faculty member. Restricted to students in the University Honors Program with permission of program director and chairperson.

ACC 492. Honors Thesis. 3 Hours

Selection, design, investigation, and completion of an independent original research thesis under the guidance of a departmental faculty member. Restricted to students in the University Honors Program with permission of program director and chairperson.

ACC 497. Professional Work Experience. 0-3 Hours

Supervised accounting work experience in association with a participating public accounting, industrial, commercial, educational, health-care, or governmental organization. May be used for general elective credit only. Option two grading only. Maximum of three credits toward graduation requirements. Permission of chairperson required.

ACC 499. Independent Study in Accounting. 1-6 Hours

Individual research in accounting topics under the guidance and direction of an accounting faculty member. A formal, detailed proposal must be completed and approved by the department chair. Prerequisite(s): Senior status in accounting; permission of department chairperson.

ACC 602A. Information Assurance. 3 Hours

Study of current and emerging auditing and assurance standards and professional developments through case study, readings, and research projects. Prerequisite(s): ACC 401 or permission of instructor.

ACC 602B. Fraud Examination. 3 Hours

Study of topics related to the detection, investigation, and prevention of accounting fraud within a legal and ethical environment. This course will concentrate on occupational fraud and financial statement fraud. Prerequisite(s): MBA 600A, MBA 601A.

ACC 603A. Advanced Financial Accounting. 3 Hours

Study of advanced financial accounting topics including consolidated financial statements and accounting for business combinations, multinational subsidiaries, and foreign currency transactions. A case based practical role play experience as an accountant and a case based analysis addressing fraud and the consequences of unethical behavior and the important role accountants play in protecting the public interest and serving society in general are integrated into the course. Prerequisite(s): ACC 306 and admission to the MPAcc/MBA or permission of Department Chair.

ACC 604A. Taxes & Business Strategy. 3 Hours

Primary emphasis is given to analyzing tax planning opportunities for individuals and businesses through the use of in-depth tax research projects. This course builds upon the Federal Income Taxation course to further develop tax policy considerations and discusses possible tax reform. The course provides an introduction to several advanced taxation topics including tax exemption organizations, state and local taxation, international taxation and estate and gift taxation. Prerequisite(s): ACC 305, ACC 420, admission into the MPAcc or permission of the Chair of the Department of Accounting.

ACC 605A. Contemporary Issues in Accounting. 3 Hours

Seminar covering emerging or controversial accounting issues for the student who has a strong accounting background. Topics include the business and financial situations that underlie accounting problems and controversies, alternative accounting techniques which are accepted or proposed, and the consequences of various accounting practices. Prerequisite(s): ACC 306 or permission of instructor.

ACC 605B. International Accounting. 3 Hours

Study of current topics in international accounting. This course will typically include a week or more of study outside of the U.S. that will include lectures and relevant site visits. In addition to normal tuition, there may be travel and other costs or fees. Foreign locations, countries, topics, and duration may vary. Prerequisite(s): ACC 306 or permission of instructor.

ACC 605C. International Accounting-IFRS Certificate and Research. 3 Hours

This class includes a comprehensive study of International Financial Reporting Standards (IFRS). Students will complete the Institute of Chartered Accountants in England and Wales' (ICAEW) IFRS learning and assessment program and upon successful completion earn an IFRS certificate from this globally recognized professional accountancy body. Prerequisite(s): ACC 408 or MBA 603A or permission of the instructor.

ACC 606A. Financial Statement/Risk Analysis. 3 Hours

Study of the tools and techniques of financial statement analysis with an emphasis on earnings management. Prerequisite(s): ACC 306 or permission of instructor.

ACC 607A. Strategic Cost Management: A System's Approach. 3 Hours

The design and use of performance measurement and control systems from an integrated systems view of an organization. An important aspect of the course is to 'think out of the box' in terms of how to design more flexible and adaptive cost management and performance measurement systems to help organizations become more flexible and responsive in meeting customer needs. Performance measurement and control are discussed in light of an integrated systems view of an organization, the principles of the Toyota Way, the Toyota Production System, and Lean Accounting. Prerequisite(s): ACC 208 or MBA 601A or equivalent, or permission of the instructor.

ACC 608A. Accounting Information Systems. 3 Hours

Study of accounting information systems and their impact on management decision making and control. Emphasis on the systems approach to the collection and reporting of accounting data, system internal controls, and computer applications for managerial and financial accounting. Prerequisite(s): ACC 341; MBA 660 or permission of instructor.

ACC 609A. Special Topics in Accounting. 3 Hours

Advanced and current topics in accounting. Topics vary. Prerequisite(s): Permission of instructor.

ACC 609B. Individual Research in Accounting. 1-6 Hours

Individual research in accounting subjects under the guidance and direction of an accounting faculty member. A formal proposal must be completed and approved by the faculty member, Department Chair, and MBA Director prior to registration. Prerequisite(s): Permission of instructor; strong academic and/or professional background in accounting.

ACC 695. Individual Research. 1-6 Hours

Individual research in subjects encompassed by the MBA curriculum under the guidance and direction of a faculty member. Research may be undertaken on completion of 12 hours of post-foundation coursework. A formal proposal must be completed and approved by the faculty advisor and the Chair of the Department of Accounting. Prerequisite(s): Permission of faculty advisor and MBA Director.

ACC 697. Professional Work Experience. 1-3 Hours

Through participation in a relevant supervised work experience with a participating employer, students will engage, integrate, practice and demonstrate the knowledge and skills associated with Scholarship and Vocation developed through the Common Academic Program and through core accounting courses. Experiential learning will provide students with the opportunity to engage in the activity and practice of accounting and further their understanding of accounting and/or accounting related professions. Only internships completed during the transition semester into the MPAcc or while enrolled in the MPAcc are eligible for credit. Prerequisite(s): ACC 303, 306, 341, 401 and 420.

ACC 701. Professional Speakers Forum. 1.5 Hour

Subject matter experts, including but not limited to practicing accountants, standard setters and regulators, introduce students to emerging or controversial accounting issues. Prerequisite(s): Admission into the MPAcc or Permission of the Chair of the Department of Accounting.

ACC 702. Accounting and Business Ethics. 1.5 Hour

Accounting and Business Ethics is designed to enable students to: (1) develop methodologies for solving ethical dilemmas, (2) recognize the importance and role of effective organizational cultures in promoting sound ethical behavior and (3) understand the regulatory process and its impact on preventing misleading and fraudulent financial reporting. Prerequisite(s): Admission into the MPAcc or Permission of the Chair of the Department of Accounting.

ACC 703. Accounting for Community. 3 Hours

Traditional accounting curricula focus extensively on for-profit accounting topics. However, accountants serve a greater role in the community than these topics represent. This course will explore additional topics where accountants can contribute to the common good such as not-for-profit accounting, governmental accounting, and corporate responsibility reporting. An important focus of this course will be to consider these topics from multiple perspectives including, where applicable, financial accounting, management accounting, assurance, and tax. Prerequisite(s): ACC 408 or ACC 603A or MBA 603A; Officially accepted into the MPAcc program or Permission of the Chair of the Department of Accounting.

ACC 707. Critical Thinking: Role and Purpose for Accounting Professionals. 3 Hours

Critical thinking describes the process we use to discover our assumptions, research and validate those assumptions, and then make and communicate informed decisions based upon those researched assumptions. This class will explore such topics as: what is critical thinking, the importance of critical thinking across the disciplines, the basic protocols of critical thinking and reading and writing critically. An important focus of this course will be to demonstrate the importance and role that critical thinking plays in the work of professional accountants. Prerequisite(s): ACC 401 (Auditing), Officially accepted into the MPAcc program or Permission of the Chair of the Department of Accounting.

ACC 708. Business Law for Accountants. 3 Hours

Business Law for Accountants is designed to introduce students to legal concepts applicable to business and accounting transactions. The primary objectives of the course include: (1) Develop an understanding of the components of the Uniform Commercial Code including Contracts, Agency, Sales, Secured Transactions, Negotiable Instruments, and Debtor/Creditor Rights and (2) Analyze business law cases and communicate case outcomes. Prerequisite(s): MGT 201, admission into the MPAcc or permission of the Chair of the Department of Accounting.

ACC 709. Accounting Theory and Research. 3 Hours

Accounting Theory and Research requires students to complete integrated learning assignments addressing real world challenges in areas including financial reporting, audit, and tax. By incorporating significant real world experiences and requiring in depth research, this culminating integrated learning experience develops skills for approaching judgmental tasks after graduation. Prerequisite(s): Admission into the MPAcc or Permission of the Chair of the Department of Accounting.