

# ACCOUNTING

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## 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 201 or ACC 207.

### ACC 201. Accounting Information for Business Decisions I. 3 Hours

Accounting is integral to effective business communication and decision making. The first of a two-part introductory accounting series, this course covers the fundamental concepts needed to understand accounting information used by business managers to make operational decisions that can enhance an organization's performance. The topics focus on the accounting information needed by managers in all business disciplines to plan, direct, and control an organization's operations.

### ACC 202. Accounting Information for Business Decisions II. 3 Hours

Accounting is integral to effective business communication and decision making. The second of a two-part introductory accounting series, this course covers the fundamental concepts needed to analyze, measure, record, and interpret the economic substance of business transactions. The topics focus on the financial statements and the information external users need to make investing and lending decisions. Prerequisites: ACC 201.

### 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 201 for business majors, BIZ 200 for non-business majors.

### ACC 290. Professional Development for Successful Careers in Accounting. 1 Hour

This course is designed for Accounting majors who have not yet lined up an internship. The course will provide access to professionals, valuable information about career paths in accounting, and advice and tips for successful interviewing.

### ACC 291. EY Day One Ready. 2 Hours

Today's students are entering a workforce where technology is changing at a rapid pace. This course serves as a broad introduction to technology-related topics that are of interest to EY and other business professionals to make students "Day One Ready" for the workforce. Through a series of hands-on cases, students will gain exposure to topics such as data analytics, cybersecurity, enterprise resource planning systems, and internal controls. In addition, they will have the opportunity to hear from EY professionals about these and other professional development topics. Prerequisites: Permission of the instructor and accounting department chair.

### ACC 303. Managerial Accounting. 3 Hours

The production, dissemination, and interpretation of financial and nonfinancial information to facilitate planning, decision making, and control within an organization including the study of typical cost accounting systems used. Prerequisites: ACC 201 and ACC 202 (or ACC 207 and ACC 208), with minimum grades of 'C' or permission of Department Chairperson.

### ACC 305. Intermediate Financial Accounting I. 3 Hours

A comprehensive treatment of financial accounting concepts, principles, and procedures used in the preparation and analysis of financial statements. Prerequisites: ACC 201 and ACC 202 (or ACC 207 and ACC 208), with minimum grades of 'C' or permission of department chairperson.

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

A comprehensive treatment of financial accounting concepts, principles, and procedures used in the preparation and analysis of financial statements. Prerequisites: ACC 303 (may be taken concurrently) and ACC 305 with a minimum grade of 'C' or permission of Department Chairperson.

### ACC 341. Accounting Systems and Data Analytics. 3 Hours

Study of fundamentals of accounting data: collection, storage, protection, and analysis. Data collection is centered on business cycles, processes, and related documents. Storage focuses on understanding relational databases, and protection involves discussion of internal controls, with a focus on IT controls. Analysis includes study of the fundamental concepts of data analytics and visualization. The course emphasizes conceptual knowledge of the topics, as well as hands-on application involving process diagramming, semantic data modeling, working with databases, and data visualization. Prerequisites: ACC 303 (may be taken concurrently) and ACC 305 with minimum grades of 'C'; MIS 301; or permission of Department Chairperson.

### ACC 401. Auditing Principles. 3 Hours

Provides a foundation in auditing and assurance, risk assessment, and corporate governance. Study of the standards, concepts, and procedures used to plan and conduct audits of financial statements and internal control over financial reporting; audit reports; the ethical, professional, and regulatory responsibilities of the auditor. Prerequisites: ACC 306 with a minimum grade of 'C'; ACC 341 with a minimum grade of 'C'; or permission of Department Chairperson.

### ACC 408. Advanced Financial Accounting. 3 Hours

Study of advanced financial accounting topics including consolidated financial statements and accounting for business combinations, multinational subsidiaries, foreign currency transactions, and governmental and not-for-profit entity accounting. This course analyzes real-world examples of these topics using case study materials and the business press. Satisfies the accounting capstone requirement for accounting majors and serves as evidence of the culmination of the Common Academic Program. Prerequisites: 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 420. Federal Income Taxation. 3 Hours

This course introduces concepts of individual and business taxation topics found in the Internal Revenue Code and provides students with a foundation for tax preparation and research. This course explores various sources of income and distinguishes between inclusions and exclusions. The course also examines deductions that may reduce a taxpayer's income. The historical, social, economic, and political influence on taxation laws are emphasized. Prerequisites: ACC 306 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 tax reform. The course introduces several advanced taxation topics including accounting for income taxes, state and local taxation, international taxation, and estate taxation. This course introduces students to different careers in taxation through a speaker series. Prerequisites: ACC 420 minimum grade of 'C' or permission of Department Chairperson.

**ACC 431. 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 environmental, social and governance (ESG) 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. Prerequisites: ACC 408 or ACC 603A - minimum grade of 'C' required or permission of Department Chairperson.

**ACC 432. Advanced Accounting Data Analytics. 3 Hours**

This course prepares students to perform data analytics for making decisions in an accounting context. Students will use tools that allow for scalability to large datasets and process automation. With a focus on problem solving, the course utilizes a hands-on approach to practicing data analysis (e.g., data wrangling, descriptive analysis, and predictive modeling). Other advanced topics in data analytics and accounting technology may be covered. Prerequisites: ACC 341 - minimum grade of 'C' required or permission of Department Chair.

**ACC 433. Financial Reporting and Analysis. 3 Hours**

ACC 433 is a study of the tools and techniques of financial statement analysis with an emphasis on risk assessment and valuation. The course provides a framework for understanding accounting choices and the effect of those choices on reported financial statements and valuation of a company. Prerequisites: ACC 306 - minimum grade of 'C' required or permission of Department Chair.

**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.

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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, healthcare, or governmental organization. May be used for general elective credit only. Pass/Fail grading only. Maximum of three credits toward graduation requirements. Permission of Department 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 Chairperson. Prerequisites: 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. Prerequisites: (MBA 500 or MBA 600A) or (MBA 501 or 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, foreign currency transactions, and governmental and not-for-profit entity accounting. This course analyzes real-world examples of these topics using case study materials and the business press, including an analysis of companies' financial and nonfinancial data. Satisfies the accounting capstone requirement for accounting majors and serves as evidence of the culmination of the Common Academic Program. 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 609A. Special Topics in Accounting. 3 Hours**

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

**ACC 611. Internal Auditing. 3 Hours**

This course provides students with an overview of the internal auditing profession, including its role within organizations, the standards that guide it, and how it interacts with other governance mechanisms to provide assurance and value-add services that directly serve companies and indirectly serve the public interest. Prerequisites: Enrollment in the Masters of Professional Accountancy program, or permission of the Department Chair.

**ACC 695. Individual Research. 1-6 Hours**

Individual research in subjects encompassed by the MPAcc curriculum under the guidance and direction of a faculty member. Research may be undertaken upon 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 MPAcc Director.

**ACC 697. Professional Work Experience. 3 Hours**

Through participation in a relevant and substantial supervised work experience with a participating employer that is pre-approved by the MPAcc Program Director in consultation with the MPAcc committee, 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. Prerequisites: ACC 303; ACC 306; ACC 341; ACC 401 and ACC 420 and approval by the MPAcc Program Director in consultation with the MPAcc Committee.

**ACC 699. 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. Prerequisites: Admission into the MPAcc AND Permission of the Chair of the Department of Accounting.

**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 environmental, social and governance (ESG) 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 Department Chairperson.

**ACC 706. Financial Reporting and Analysis. 3 Hours**

ACC 706 is a study of the tools and techniques of financial statement analysis with an emphasis on earnings management. The course provides a framework for understanding accounting choices and the effect of those choices on reported financial statements and valuation of a company. Prerequisites: ACC 306 OR Official Acceptance into the MPAcc Program OR Permission of the Chair.

**ACC 707. Advanced Accounting Data Analytics. 3 Hours**

This course prepares students to perform data analytics for making decisions in various accounting related contexts. Students will use tools that allow for scalability to large datasets and process automation. With a focus on critical thinking and problem solving, the course utilizes a hands-on approach to practicing data analysis (e.g., data wrangling, descriptive analysis, and predictive modeling). Other advanced topics in data analytics and accounting technology may be covered. Prerequisites: ACC 341 OR official acceptance into the MPAcc program OR permission of Department Chairperson.

**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 Research and Critical Thinking. 3 Hours**

Study of the research skills and critical thinking necessary for judgement and decision making in accounting. Provides in-depth exposure to authoritative and non-authoritative accounting guidance, with an emphasis on structuring logical arguments around that guidance to address real world challenges. Prerequisites: Admission into the MPAcc or Permission of the Chair of the Department of Accounting.