

ACCOUNTING (ACCT)

ACCT 2200 - Financial Accounting and Financial Statement Analysis (3 Credits)

Introductory course consisting of a broad range of topics related to financial accounting including financial analysis and interpretation of financial statements. Discussion of the role of accountants and the accounting profession. Prereq: MATH 1060, or MATH 1070, or MATH 1080, or MATH 1109, or MATH 1110, MATH 1130, or MATH 1401 with a grade of C- or higher. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: MATH 1060, or MATH 1070, or MATH 1080, or MATH 1109, or MATH 1110, MATH 1130, or MATH 1401 with a grade of C- or higher.

ACCT 2220 - Managerial Accounting and Professional Issues (3 Credits)

Introduces managerial accounting and how to use accounting information to make decisions. Principal focus on cost behavior analysis, budgeting/profit planning and product/service costing.

Prereq: MATH 1070, or MATH 1060, or MATH 1080, or MATH 1110, or MATH 1120, or MATH 1130, or MATH 1401 with a grade of C- or higher and ACCT 2200 with a C- or higher. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: MATH 1070, or MATH 1060, or MATH 1080, or MATH 1110, or MATH 1120, or MATH 1130, or MATH 1401 with a grade of C- or higher and ACCT 2200 with a C- or higher.

Typically Offered: Fall, Spring, Summer.

ACCT 3220 - Intermediate Financial Accounting I (3 Credits)

A foundation course in financial accounting, this course provides an intensive analysis of generally accepted accounting principles, accounting theory and the construction and interrelation of financial statements for corporations. Encourages critical thought and application of financial accounting standards to business transactions. A grade of C- or higher is required in this course to proceed to the next level ACCT course. Note: Students cannot receive credit for both ACCT 3220 and ACCT 6031. Prereq: ACCT 2220 and BANA 2010 both with a grade of 'C-' or higher. Cross-listed with ACCT 6031. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 2220 and BANA 2010 both with a grade of 'C-' or higher.

ACCT 3230 - Intermediate Financial Accounting II (3 Credits)

Continuing the intensive coverage of financial accounting from ACCT 3220, this course covers concepts of financial accounting theory and generally accepted accounting principles not covered in ACCT 3220. This includes detailed coverage of liabilities and equity, especially the topics of leases, deferred taxes, pensions and stock options. Note: Students cannot receive credit for both ACCT 3230 and ACCT 6032. Prereq: ACCT 3220 with a C- or higher. Cross-listed with ACCT 6032. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3220 with a C- or higher.

ACCT 3320 - Cost Analytics (3 Credits)

Cost accounting links financial and managerial accounting and emphasizes communication between accountants and managers. Topics include managerial uses of cost data for decision making, analysis of activities and cost behavior, the role of accounting in planning and control, and computer-assisted decision modelling. Prereq: ACCT 2220 and BANA 2010 both with a grade of 'C-' or higher. Cross-listed with ACCT 6070. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 2220 and BANA 2010 both with a grade of 'C-' or higher.

ACCT 3939 - Internship (1-3 Credits)

Supervised experiences involving the application of concepts and skills in an employment situation. To enroll in an internship, students must work with the Experiential Learning Center on campus and have a 2.40 GPA or higher. Repeatable. Max Hours: 9 Credits.

Grading Basis: Satisfactory/Unsatisfactory

Repeatable. Max Credits: 9.

ACCT 4054 - Accounting Information Systems (3 Credits)

This course focuses on the analysis, design, implementation and control of accounting information systems. Emphasis is placed on primary business processes including documentation, modeling, retrieving information to support managerial decisions and controlling risks. Topics include transaction cycles, relational database modeling, data analytics and information systems risks and controls. Must earn a grade of C- or better to qualify for graduation at the UG level. Note: Students cannot earn credit for both ACCT 4054 and ACCT 6054. Prereq: ACCT 3220 with a grade of C- or higher and ISMG 2050 with a grade of C- or higher. Cross-listed with ACCT 6054. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3220 with a grade of C- or higher and ISMG 2050 with a grade of C- or higher.

ACCT 4240 - Advanced Financial Accounting (3 Credits)

Advanced financial accounting concepts and practices with an emphasis on accounting for equity investments, business combinations, and foreign currency. Note: Students cannot receive credit for both ACCT 4240 and ACCT 6024. Prereq: ACCT 3230 or ACCT 6030 or ACCT 6032 each with a grade of C- or higher, or department consent. Cross-listed with ACCT 6024. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3230 or ACCT 6030 or ACCT 6032 each with a grade of C- or higher.

ACCT 4370 - International Accounting (3 Credits)

This course provides an overview of the broadly defined area of international accounting from a financial statement user perspective, focusing on accounting issues uniquely relevant to multinational corporations. Includes discussion of some of the different financial accounting practices cross countries; financial statement analysis in a global context, international auditing practices and procedures, and international tax implications. Prereq: ACCT 3220 with a grade of C- or higher. Cross-listed with ACCT 6370 and INTB 6370. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3220 with a C- or higher.

ACCT 4410 - Fundamentals of Federal Income Tax (3 Credits)

Provides a basic understanding of the structure of the federal income tax system. Focuses on laws affecting individuals and business entities that have implications for individual taxation. Note: Students cannot receive credit for both ACCT 4410 and ACCT 6140. Prereq: ACCT 3220 with a C- or higher. Cross-listed with ACCT 6140. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3220 with a C- or higher.

ACCT 4420 - Taxation of Business Entities (3 Credits)

Provides an in-depth understanding of the structure of the federal income tax system as it relates to different taxable entities, particularly corporations (both C corporations and S corporations) and partnerships. Note: Students cannot receive credit for both ACCT 4420 and ACCT 6150. Prereq: ACCT 4410 with a C- or higher. Cross-listed with ACCT 6150. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 4410 with a C- or higher.

ACCT 4520 - Oil and Gas Accounting and Sustainability (3 Credits)

Provides an overview of the oil and gas industry and the accounting issues this industry faces. While this is the primary focus, the class also covers sustainability and sustainability reporting and renewable energy sources and a discussion of related accounting considerations. This includes coverage of Environmental, Social, and Governance (ESG) topics due to the importance to accountants and business leaders in not only energy and energy-related industries, but all industries. This is a valuable learning experience for those interested in acquiring an understanding of the accounting issues for energy management firms in preparation for entry into public accounting or into an accounting or finance department in a company in the energy sector. The course enjoys support from the energy industry in the form of guest speakers and project ideas. Prereq: ACCT 3220 with a grade of C- or higher. Cross-listed with ACCT 6520. Max Hours: 3 credits.

Grading Basis: Letter Grade

Prereq: ACCT 3220 with a C- or higher.

ACCT 4620 - Auditing Theory (3 Credits)

Focus on the professional responsibilities of CPAs (Certified Public Accountants), generally accepted auditing standards, and PCAOB (Public Company Accounting Oversight Board) standards, with emphasis on the theory underlying the development of standards, objectives and procedures. Prereq: ACCT 3220 with a grade of C- or higher. Coreq: ACCT 4054. Cross-listed with ACCT 6020. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3220 with a grade of C- or higher. Coreq: ACCT 4054.

ACCT 4800 - Accounting for Government and Not-for-profit Organizations (3 Credits)

Study the regulatory accounting guidance of the Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB) and Federal Accounting Standards Advisory Board (FASAB) and its application to financial reporting for the federal government, local and state governments, and not-for-profit organizations. Note: Students cannot receive credit for both ACCT 4800 and ACCT 6080. Prereq: ACCT 3220 with a C- or higher. Cross-listed with ACCT 6080. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3220 with a C- or higher.

ACCT 4840 - Independent Study (1-8 Credits)

Restriction: Restricted to undergraduate Business majors with junior standing or higher. Max hours: 8 Credits.

Grading Basis: Letter Grade

Restriction: Restricted to undergraduate Business majors with junior standing or higher

ACCT 4950 - Special Topics (3 Credits)

Research methods and results, special topics and professional developments in accounting. Consult the current 'Schedule Planner' for semester offerings. Prereq: Varies according to topic and instructor requirements. Restriction: Restricted to undergraduate Business majors with junior standing or higher. Repeatable. Max Hours: 9 Credits.

Grading Basis: Letter Grade

Repeatable. Max Credits: 9.

Restrictions: Restricted to undergraduate majors within the Business School.