

ACC - ACCOUNTING

ACC 3010 Introduction to Financial Accounting Cr. 3

Theory and practical applications of financial accounting principles; preparation and evaluation of financial statements and the items that make up these statements using real-world examples. Use of the language of business to communicate financial information about business enterprises. Offered Every Term.

Prerequisites: ([BA 2300 with a minimum grade of C])

ACC 3020 Introduction to Managerial Accounting Cr. 3

Basic terms and concepts used in managerial accounting: cost behavior; cost-volume profit analysis; business planning and accounting controls; and how accounting information in managerial decision making. Offered Every Term.

Prerequisites: ([ACC 3010 with a minimum grade of C]) AND ([ECO 2010 with a minimum grade of C]) AND ([BA 2300 with a minimum grade of C])

ACC 4500 Business Co-op Assignment Cr. 0

Must be elected by Professional Development Co-operative Program students during work semester. Offered for S and U grades only.

No credit toward degree. Opportunity to put theory into practice on the job. Students will normally be assigned to cooperating business organizations for internship periods of one semester. Offered Every Term.

Restriction(s): Enrollment limited to students in the School of Business.

Equivalent: FIN 4500, MGT 4500, MKT 4500

ACC 5100 Intermediate Financial Accounting I Cr. 3

Accounting principles for preparing complete set of financial statements; how accounting meets the needs of various external users. Theories and practices of external financing of external financial reporting for organizations. Valuation and accounting for assets: cash, receivables, and inventory. Offered for undergraduate credit only. Offered Every Term.

Prerequisites: ([ACC 3010 with a minimum grade of C]) AND ([ACC 3020 with a minimum grade of C])

Restriction(s): Enrollment is limited to Undergraduate level students; enrollment limited to students in the School of Business.

ACC 5110 Intermediate Financial Accounting II Cr. 3

Continuation of ACC 5100. Theories and practices underlying external financial reporting for organizations. Valuation of and accounting for specific items on the balance sheet, including property, plant and equipment, intangible assets, current and long-term liabilities, stockholders' equity, investments, income measurement concepts and issues. Offered for undergraduate credit only. Offered Every Term.

Prerequisites: ([ACC 5100 with a minimum grade of C])

Restriction(s): Enrollment is limited to Undergraduate level students; enrollment limited to students in the School of Business.

ACC 5115 Intermediate Financial Accounting III Cr. 3

Continuation of ACC 5110. Complex financial reporting topics, such as securities, earnings per share, income taxes, pensions, leases, changes and errors, disclosure issues. Cases used to integrate concepts studied in managerial, systems, and tax accounting courses in this capstone course. Offered for undergraduate credit only. Offered Every Term.

Prerequisites: ([ACC 5110 with a minimum grade of C])

Restriction(s): Enrollment is limited to Undergraduate level students; enrollment limited to students in the School of Business.

ACC 5120 Advanced Accounting Cr. 3

Theories and practical applications of financial accounting: as learned in intermediate accounting courses; focus on accounting of consolidation and combination of business entities; accounting for foreign currency transactions; and interim and segment reporting. Offered for undergraduate credit only. Offered Winter.

Prerequisites: ([ACC 5110 with a minimum grade of C])

Restriction(s): Enrollment is limited to Undergraduate level students; enrollment limited to students in the School of Business.

ACC 5130 Accounting Systems Design and Control Cr. 3

Implementation of accounting systems in a computer-intensive business environment; methods for developing and documenting Accounting Information Systems (AIS); hands-on use of enterprise resource planning software package for accounting functions. Offered for undergraduate credit only. Offered Every Term.

Prerequisites: ([ACC 5100 with a minimum grade of C]) AND ([ISM 3630 with a minimum grade of C]) OR [ISM 4630 with a minimum grade of C])

Restriction(s): Enrollment is limited to Undergraduate level students; enrollment limited to students in the School of Business.

ACC 5160 Managerial Accounting Cr. 3

Focus on management accountant as integral part of the management team. Analyzing, managing, and accounting for costs; relevance of cost management in manufacturing firms and other types of organization; solving homework problems by application of concepts covered in textbook and lectures. Offered for undergraduate credit only. Offered Every Term.

Prerequisites: ([ACC 3020 with a minimum grade of C])

Restriction(s): Enrollment is limited to Undergraduate level students; enrollment limited to students in the School of Business.

ACC 5170 Introduction to Taxation: Individuals Cr. 3

Introduction to taxation, tax research, and tax planning. Fundamental elements of individual taxation; how individuals and business owners benefit from an understanding of tax law. Offered for undergraduate credit only. Offered Every Term.

Prerequisites: ([ACC 3010 with a minimum grade of C]) AND ([ACC 3020 with a minimum grade of C])

Restriction(s): Enrollment is limited to Undergraduate level students; enrollment limited to students in the School of Business.

ACC 5180 Governmental and Not-for-Profit Accounting Cr. 3

Theory and practical applications of accounting for governmental and not-for-profit organizations, and how they differ from for-profit entities. Technical accounting issues and management and regulatory issues for both state and local governments and for other governmental and non-governmental not-for-profit entities. Course is preparation for governmental and not-for-profit portion of the CPA examination. Offered for undergraduate credit only. Offered Every Term.

Prerequisites: ([ACC 5110 with a minimum grade of C])

Restriction(s): Enrollment is limited to Undergraduate level students; enrollment limited to students in the School of Business.

ACC 5200 ERP Systems: Concepts and Practice Cr. 3

Enterprise Planning (ERP) systems comprise the primary software packages for the accounting, operational, and managerial activities of an organization. Role and function of ERP systems within organizations; analysis of major business processes and their implementation in ERP software; hands-on use of ERP packages for transaction processing and decision support; use of ERP for customer relationship management, supply chain management, and electronic commerce. Offered for undergraduate credit only. Offered Winter.

Prerequisites: ([ACC 3010 with a minimum grade of C]) AND ([ACC 3020 with a minimum grade of C]) AND ([ISM 3630 with a minimum grade of C]) OR [ISM 4630 with a minimum grade of C])

Restriction(s): Enrollment is limited to Undergraduate level students; enrollment limited to students in the School of Business.

Course Material Fees: \$117

Equivalent: ISM 5200

ACC 5250 Introduction to Internal Auditing Cr. 3

Theory of internal auditing and how it relates to the CPA audit and the audit committee. Offered for undergraduate credit only. Offered Winter.

Prerequisites: ([ACC 3010 with a minimum grade of C]) AND ([ACC 3020 with a minimum grade of C])

Restriction(s): Enrollment is limited to Undergraduate level students.

ACC 5270 Introduction to Taxation: Business Entities Cr. 3

Builds on basic U.S. tax concepts learned in ACC 5170. Taxation of corporations, S corporations, partnerships, estates and trusts. Accounting for income taxes on financial statements, taxation of corporate reorganizations and liquidations, basic multi-state and multi-national taxation principles, and transfer taxes and wealth planning. Offered for undergraduate credit only. Offered Fall, Winter.

Prerequisites: ([ACC 5170 with a minimum grade of C])

Restriction(s): Enrollment is limited to Undergraduate level students; enrollment limited to students in the School of Business.

ACC 5890 Internship in Accounting or Tax Practice Cr. 3

Student performs assigned tasks and responsibilities in a professional manner under supervision of host-employer for minimum 160 hours during the semester, abiding by the rules and regulations established by the employer and expected of all employees; student must satisfactorily complete all course requirements outlined in the internship program for the School of Business Administration. Offered for undergraduate credit only. Offered Every Term.

Restriction(s): Enrollment is limited to Undergraduate level students; enrollment limited to students in the School of Business.

ACC 5990 Directed Study in Accounting Cr. 1-3

Research conducted under supervision of full-time faculty member in an area of special interest to student and faculty member. Offered for undergraduate credit only. Offered Every Term.

Restriction(s): Enrollment is limited to Undergraduate level students; enrollment limited to students in the School of Business.

Repeatable for 6 Credits

ACC 5996 Auditing, Assurance and Attestation Cr. 3

Principles and procedures used by public accountants in examination of financial statements of companies and other organizations; issuing an independent opinion; professional standards and responsibilities of the certified public accountant. Offered Every Term.

Prerequisites: (May be taken concurrently: [ACC 5115 with a minimum grade of C]) AND ([BA 3400 with a minimum grade of C])

Restriction(s): Enrollment is limited to Undergraduate level students; enrollment limited to students in the School of Business.

ACC 7040 Intermediate Financial Accounting I Cr. 3

Study of accounting theory and financial statement presentation, underlying assets and income determination at an intermediate level of analysis. Topics include cash and receivables, marketable securities, inventories, property and intangibles. No credit after ACC 5100 and ACC 5110. Offered Fall, Spring/Summer.

Prerequisites: ([BA 6000 with a minimum grade of C]) AND ([BA 7000 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7050 Intermediate Financial Accounting II Cr. 3

Continuation of accounting theory and financial statement presentation, underlying liabilities, and shareholder equity at an intermediate level of analysis. Topics include investments, accounting for leases, pensions, income taxes, disclosures and cash flow. Offered Fall, Winter.

Prerequisites: ([ACC 7040 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7115 Financial Statement Analysis Cr. 3

Development of ability to extract and interpret information reported in financial statements in order to evaluate the operating performance and financial status of a firm. Offered Winter.

Prerequisites: ([ACC 7050 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students; enrollment limited to students in the School of Business.

ACC 7120 Introduction to Taxation: Individuals Cr. 3

Introduction to taxation, tax research, and tax planning. Fundamental elements of individual taxation; how individuals and business owners benefit from an understanding of tax law. No credit after ACC 5170 or undergrad. equiv. Offered Fall, Spring/Summer.

Prerequisites: ([BA 6000 with a minimum grade of C]) OR [ACC 7040 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students; enrollment limited to students in the School of Business.

ACC 7122 Advanced Accounting I Cr. 3

Theory and practical applications of accounting for consolidation and combination of business entities and accounting for foreign currency transactions and interim and segment reporting. No credit after ACC 5120 or other undergrad. equiv. course. Offered Fall.

Prerequisites: ([ACC 5115 with a minimum grade of C]) OR [ACC 7050 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7130 Intermediate Managerial Accounting Cr. 3

Building on managerial accounting skills mastered in B A 7000, this course examines accounting and control issues and the use of information in the decision-making process from a managerial perspective, through the study of cases. No credit after ACC 5160 or undergrad. equiv. Offered Fall, Winter.

Prerequisites: ([BA 7000 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7145 Accounting Systems: Design and Controls Cr. 3

Implementation of accounting systems in the computer-intensive business environment; methods for developing and documenting Accounting Information Systems (AIS); evaluation of controls; work with accounting software package. No credit after ACC 5130 or equiv. Offered Fall.

Prerequisites: ([ACC 7040 with a minimum grade of C]) OR [ACC 5100 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7148 ERP Systems and Business Integration Cr. 3

Enterprise Planning (ERP) systems are the primary software packages for accounting, operational, and managerial activities of organizations. How ERP systems integrate and coordinate business processes and the management of the organization. Extensive hands-on use of popular software packages for key business activities such as sales, procurement, and production. Offered Yearly.

Prerequisites: ([BA 7000 with a minimum grade of C]) AND ([ISM 7500 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

Course Material Fees: \$117

ACC 7155 Forensic Accounting Cr. 3

Accounting and legal fundamentals of forensic accounting. Topics include tax and financial statement fraud, information security, and forensic accounting applications in such cases as bankruptcy, identity theft, and organized crime and terrorism investigations. Offered Spring/Summer.

Prerequisites: ([BA 7000 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7165 Internal Audit I Cr. 3

Theory of internal audit; the context within which internal auditing functions; its relation to the external audit and the audit committee. Offered Fall, Winter.

Prerequisites: ([BA 7000 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7170 International Accounting Cr. 3

Issues in international business environment: currency translations; consolidated statements for multinational corporations, inflation accounting; other issues. Offered Fall.

Prerequisites: ([ACC 7050 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7180 Auditing Cr. 3

Principles and procedures of internal and external auditing; statistical sampling and other modern auditing techniques; professional standards and responsibilities of the auditor. Offered Fall, Winter.

Prerequisites: ([ACC 7050 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7188 Governmental and Not-for-Profit Accounting Cr. 3

Theory and practical applications of accounting for governmental and not-for-profit organizations, and how they differ from for-profit entities. Technical accounting issues and management and regulatory issues for both state and local governments and for other governmental and non-governmental not-for-profit entities. No credit after ACC 5180 or undergrad equiv. Offered Every Term.

Prerequisites: ([ACC 7050 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7190 Advanced Auditing Cr. 3

Advanced principles and procedures to perform financial audits; case studies of emerging auditing techniques and methods to detect fraud; application of advanced statistical sampling techniques; analysis of auditor's role in society. Offered Winter.

Prerequisites: ([ACC 7180 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7280 Accounting Data Analytics Cr. 3

Introduces concepts, techniques, and software applications used to analyze accounting and related data to support financial decision-making and planning. These data are generated both within and outside the organization. Offered Fall, Winter.

Prerequisite: BA 7000

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7300 Accounting and Tax Research and Professional Communications Cr. 3

Methodology of accounting and tax research, including computer-assisted research and the communication of argument and conclusions. Sources and roles of legislative, executive, judicial and professional bodies in creating, interpreting and enforcing policies and practices. Commonly-used research databases studied through cases. Offered Every Term.

Prerequisites: (May be taken concurrently: [ACC 7120 with a minimum grade of C]) AND ([BA 7000 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7310 Business and Professional Ethics for Managers and Accountants Cr. 3

Laws, regulations and professional codes of conduct as reflection of expectations of corporate stakeholders regarding the ethics of accountants and managers. Significance of integrity, independence, and reputation in light of these rules. Offered Every Term.

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7320 Introduction to Taxation: Business Entities Cr. 3

Builds on basic U.S. tax concepts learned in ACC 5170/ACC 7120. Taxation of corporations, S corporations, partnerships, estates and trusts. Accounting for income taxes on financial statements, taxation of corporate reorganizations and liquidations, basic multi-state and multi-national taxation principles, and transfer taxes and wealth planning. Offered Fall, Spring/Summer.

Prerequisites: ([ACC 7120 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students; enrollment limited to students in the School of Business.

ACC 7325 Advanced Tax Research and IRS Procedures Cr. 3

Builds on research skills developed in ACC 7300 focusing on tax research methodology, writing and citation; role of legal authorities in taxation; IRS practices and procedures. Offered Winter.

Prerequisites: ([ACC 7300 with a minimum grade of C]) AND ([ACC 7320 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7335 Taxation of Corporations and Shareholders Cr. 3

Advanced taxation issues related to consolidated tax returns; corporate acquisitions, mergers, divestitures, and reorganizations; survival of tax attributes; accounting for uncertainty in income taxes; other advanced tax topics. Offered Fall.

Prerequisites: ([ACC 7300 with a minimum grade of C]) AND ([ACC 7320 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7340 Taxation of Pass-Through Entities Cr. 3

Tax rules governing formation, operation, and dissolution of partnerships, S corporations, and limited liability companies; aggregate and entity theories; distributions, basis adjustments, dispositions, and other related tax issues. Offered Fall.

Prerequisites: ([ACC 7320 with a minimum grade of C]) AND ([ACC 7335 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7400 Taxation of International Business and Multinational Transactions Cr. 3

Taxation of U.S. persons investing or doing business outside the United States. Foreign tax credit, sourcing rules, controlled foreign corporation and related tax issues, transfer pricing issues, and overview of tax issues related to non-U.S. persons doing business in the United States. Offered Fall.

Prerequisites: ([ACC 7300 with a minimum grade of C]) AND ([ACC 7320 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7410 Tax Accounting Methods and Accounting for Income Taxes Cr. 3

Tax accounting issues faced by business entities and their tax advisers, including tax accounting methods and periods, inventory methods, tax accrual workpapers, tax uncertainties and deferred taxes. Offered Yearly.

Prerequisites: ([ACC 7050 with a minimum grade of C]) AND ([ACC 7120 with a minimum grade of C]) AND ([ACC 7150 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7420 Taxation by State and Local Jurisdictions Cr. 3

Survey and examination of state, local, and some international income, franchise, property, sales, and use taxes and their impact on entrepreneurs. Emphasis on North American jurisdictions. Offered Irregularly.

Prerequisites: ([ACC 7120 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7450 Taxes and Business Strategy Cr. 3

Effect of taxation on business decisions such as choice of form of organization, international operations, employee and executive compensation strategies, business mergers, acquisitions and divestitures. Business decisions examined by studying tax, accounting, and non-tax considerations from a management perspective. Offered Winter.

Prerequisites: ([ACC 7300 with a minimum grade of C]) AND ([ACC 7320 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

ACC 7990 Internship in Accounting or Tax Practice Cr. 1-3

Application and assessment of concepts developed in studies through meaningful real-world experience. Student must obtain internship position and complete internship application form before registering. Student performs assigned tasks in professional manner under supervision of host-employer for minimum 160 hours during semester; abides by rules and regulations established by employer and expected of all employees; and must complete all course requirements outlined by the School for the internship program. Offered Every Term.

Prerequisites: ([ACC 7040 with a minimum grade of C] OR [ACC 7050 with a minimum grade of C] OR [BA 7000 with a minimum grade of C])

Restriction(s): Enrollment limited to students in the MS in Accounting or MS in Taxation programs; enrollment is limited to Graduate level students.

Repeatable for 3 Credits

ACC 7995 Directed Study in Accounting Cr. 1-3

Opportunity to conduct research under the supervision of a member of the graduate faculty in areas of special interest to student and faculty member. Offered Every Term.

Prerequisites: ([ACC 7040 with a minimum grade of C] OR [ACC 7050 with a minimum grade of C] OR [BA 7000 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students.

Repeatable for 3 Credits

ACC 7998 Seminar in Tax and Accounting Policy Cr. 3

Seminar topics include history of accounting and tax policy in the U.S., establishment of accounting and tax rules and standards, professional responsibilities of accounting and tax professionals; relationship and application to recent and current events. Offered Every Term.

Prerequisites: ([ACC 7050 with a minimum grade of C]) AND ([ACC 7120 with a minimum grade of C]) AND (May be taken concurrently: [ACC 7300 with a minimum grade of C])

Restriction(s): Enrollment is limited to Graduate level students; enrollment limited to students in a MS in Accounting or MS in Taxation degrees; enrollment limited to students in the Law School or School of Business.