

# 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. This course satisfies Society of Actuaries Validation by Educational Experience (VEE) in Accounting and Finance when taken with FIN 3290 with a B- or better in each course. 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, 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

**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**

Discusses the role and function of ERP systems within organizations; analyzes the major business processes in their organization and their implementation using ERP software; provides hands-on use of ERP tools for transaction processing and decision support; and describes the use of ERP systems for customer relationship management (CRM), supply chain management (SCM), and electronic commerce. Offered for undergraduate credit only. No credit after former ISM 5200. Offered Winter.

**Prerequisites:** ACC 3010 with a minimum grade of C, ACC 3020 with a minimum grade of C, and ISM 3630 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:** TIS 5200

**ACC 5210 Blockchain Fundamentals for Accounting and Business Cr. 3**  
Introduces blockchain, which is a public, transparent, secure, immutable and distributed ledger. Blockchains can be used to record and transfer any digital asset, not just currency. Progressing from a detailed study of how blockchain works in Bitcoin; this course also discusses alternative blockchain platforms; potential uses of blockchain in accounting, other areas of business, and society; and this technology's potential impact on accounting systems, business transactions, financial services, government, and banking management. This course is taught completely online. No credit after former ISM 5210. Offered Spring/Summer.

**Prerequisite:** ACC 3010 with a minimum grade of C and ACC 3020 with a minimum grade of C

**Equivalent:** TIS 5210

**ACC 5220 Data Analytics and Technologies for Accounting Cr. 3**

This course is designed to deepen students' comprehension of information systems' technical aspects and essential analytical skills for accountants. It emphasizes the role of data in various fields, aiding managerial decisions via high-quality analytics. Covering the complete data analytics cycle—from data collection, quality maintenance, to execution, and presentation—students will learn to extract, transform, and load (ETL) data from databases and explore relevant analytics. Hands-on examples and cutting-edge software used in accounting and data science will be employed. Offered Every Term.

**Prerequisite:** ACC 5110 with a minimum grade of C and ACC 5160 with a minimum grade of C

**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:** ACC 5115 with a minimum grade of C (may be taken concurrently) 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 7100 Financial Accounting for Decision Making Cr. 3**

This course provides an introduction to the financial reporting environment, incentives of managers issuing financial statements, and analysis and interpretation by users of such disclosures. It begins by viewing the financial accounting system as a language, and familiarizes students with the structure, usage, conventions, and the grammar of accounting as a business language. No credit after ACC 7040 and ACC 7050. Offered Fall, Winter.

**Prerequisites:** BA 6000 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 Fall, Winter.

**Prerequisites:** ACC 7100 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 Every Term.

**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 Winter.

**Prerequisites:** ACC 7100 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 Every Term.

**Prerequisites:** BA 7000 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 Winter.

**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 Fall, Winter.

**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 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 7100 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 Every Term.

**Prerequisites:** ACC 7100 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 7100 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 Intermittently.

**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 Winter.

**Prerequisites:** BA 7000 with a minimum grade of C

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

**ACC 7290 Blockchain: An Accounting and Business Perspective Cr. 3**

Introduces blockchain: a public, transparent, secure, immutable, and distributed ledger. Blockchains can be used to record and transfer any digital asset, not just currency. The course covers the workings, applications, and potential impact of this revolutionary technology. Offered Fall.

**Prerequisites:** BA 7000 with a minimum grade of C

**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:** ACC 7120 with a minimum grade of C (may be taken concurrently) 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, Winter.

**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. This course requires one-on-one work with the instructor. Offered Intermittently.

**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. This course requires one-on-one work with the instructor. 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. This course requires one-on-one work with the instructor. Offered Intermittently.

**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 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 Intermittently.

**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 Intermittently.

**Prerequisites:** ACC 7050 with a minimum grade of C, 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 Intermittently.

**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 Intermittently.

**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 7100 with a minimum grade of C and 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 6 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, ACC 7050 with a minimum grade of C, and 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 Fall, Winter.

**Prerequisites:** ACC 7050 with a minimum grade of C, ACC 7120 with a minimum grade of C, and ACC 7300 with a minimum grade of C (may be taken concurrently)

**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.