ACCOUNTING

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201. Principles of Financial Accounting
Fall, Spring, Summer. 3(3-0)
R: Open only to majors in Accounting and Professional Accounting, not open to students with credit in ACC 251H.

Basic concepts of business financial structure, transaction analysis, measurement and summarization. Interpretation and use of financial reports.

QA: ACC 201 OR ACC 251H

202. Principles of Management Accounting
Fall, Spring, Summer. 4(4-0)
R: Open only to majors in Accounting and Professional Accounting, not open to students with credit in ACC 251H.

Management and decision making, financial analysis of organizational activities. Cash flow analysis and reporting. Introduction to management information systems concepts.

QA: ACC 202 OR ACC 251H

230. Survey of Accounting Concepts
Fall, Spring, Summer. 3(3-0)

Students in College of Business and in programs for which ACC 202 is a catalog-listed requirement. Not open to students with credit in ACC 251H.

Basic concepts of business financial structure, transaction analysis, measurement and summarization. Interpretation and use of financial reports.

QA: ACC 201 OR ACC 251H

251H. Honors Accounting Principles
Fall, Spring. 3 to 7 credits.
R: Open only to Honors College students.

Not open to students with credit in ACC 201 or ACC 202.

Business financial structure and operation. Interpretation and use of financial reports. Management uses of accounting data for analysis, decision making, financial planning and control.

QA: ACC 251H

321*. Accounting Information Systems
Fall, Spring, Summer. 3(3-0)
R: Open only to majors in Accounting and Professional Accounting, not open to students with credit in ACC 251H.

Hardware and software elements needed to support accounting information systems. Systems flowcharting, internal control in a computerized environment. Development and use of accounting information in business application areas.

QP: ACC 350 OR ACCAC 251H

341*. Cost and Managerial Accounting
Fall, Spring, Summer. 3(3-0)
R: Open only to majors in Accounting and Professional Accounting.

Cost behavior and estimation. Cost analysis for planning and control decisions. Cost allocation and allocation systems.

QP: ACC 321 OR ACCAC 317

342*. Auditing
Fall, Spring. 3(3-0)
R: Open only to seniors and graduate students in Accounting and Professional Accounting.

Financial and operational auditing and auditors' reports. Audit evidence, internal control review and evaluation. Applications of statistical. Auditors' ethical and legal responsibilities.

QP: ACC 321 OR ACC 317

421*. Federal Income Tax Accounting
Fall, Spring, Summer. 3(3-0)
R: Open only to majors in Accounting and Professional Accounting.

Federal income tax analysis of businesses and individuals. Gross income, deductions, and tax computations for corporations, partnerships, and individuals.

QP: ACC 321 OR ACC 317

507. Financial Statement Analysis
Fall, Spring. 3(3-0)
R: Open only to seniors and graduate students in Accounting and Professional Accounting.

Advanced financial accounting theory concerning the nature and measurement of financial information and the related assumptions and elements of the financial accounting reports.

QP: ACC 300 OR ACCAC 317

508. Advanced Auditing
Spring. 3(3-0)
R: Open only to seniors and graduate students in Accounting and Professional Accounting.

Advanced financial auditing. Audit planning, evidence gathering and evaluation. Professional standards and regulatory agencies. Proactive approach to auditing and auditing research. Applications in public and private sector audits.

QP: ACC 410 OR ACCAC 444

514*. Corporate Financial Accounting
Spring. 3(3-0)
R: Open only to seniors and graduate students in Accounting and Professional Accounting.


QP: ACC 410 OR ACCAC 444

521*. Management of Information
Spring. 3(3-0)
R: Open only to seniors and graduate students in Accounting and Professional Accounting.

Management of information in organizations. Role of information in decision making. Information systems development, control, and security. Database management, design, and use of information systems for competitive advantage.

QP: ACC 300 OR ACCAC 317

522*. Advanced Auditing Information Systems
Fall, Spring. 3(3-0)
R: Open only to seniors and graduate students in Accounting and Professional Accounting.

Advanced financial auditing information systems. Financial and operational auditing and auditors' reports. Audit evidence, internal control review and evaluation. Applications of statistical. Auditors' ethical and legal responsibilities.

QP: ACC 321 OR ACCAC 444

Courses are subject to revision and final approval.
ACCOUNTING

823*. Database Accounting Systems
Spring. 3(3-0)
F: ACC 822 R: Graduate or PPA Business MBA or PPA
Analysis, design, and implementation of database accounting systems; use of automated systems analysis tools; non-financial use of transaction processing data.
QP: ACC 852 QA: ACC 853

824*. Accounting Data Communications
Fall. 3(3-0)
F: ACC 823 R: Graduate or PPA Business MBA or PPA
QP: ACC 852 QA: ACC 890

825*. Emerging Issues in Accounting Information Systems
Spring. 3(3-0)
F: ACC 824 R: Graduate or PPA Business MBA or PPA
Executive information and decision support systems. Artificial intelligence and expert systems. Knowledge acquisition and representation. Integration of accounting information systems, decision support systems, and expert systems.
QP: ACC 853 QA: ACC 854

830*. Tax Research
Fall. 3(3-0)
F: ACC 430 or ACC 439 R: Graduate or PPA Business MBA or PPA
Tax research, writing, and presentation techniques. Practice and procedure.
QP: ACC 440 OR ACC 441 QA: ACC 802

833*. Federal Income Taxation of Corporations and Shareholders
Fall. 3(3-0)
F: ACC 430 or ACC 439 R: Graduate or PPA Business MBA or PPA
Federal income taxation of corporations and shareholders, including federal income tax liability, distributions, formation, liquidation, and reorganization.
QP: ACC 401 OR ACC 440 QA: ACC 803

834*. Taxation of Gifts, Trusts and Estates
Spring. 3(3-0)
F: ACC 431 or ACC 439 R: Graduate or PPA Business MBA or PPA
Income taxation of trusts and estates and their beneficiaries and transfer taxes applied to gifts and transfers at death.
QP: ACC 401 OR ACC 440 QA: ACC 804

835*. Emerging Issues in Taxation
Spring of even-numbered years 3(3-0)
F: ACC 431 or ACC 439 R: Graduate or PPA Business MBA or PPA
Topics of current importance in taxation.
QP: ACC 401 OR ACC 440 QA: ACC 805

836*. U.S. Taxation of Multinational Transactions
Spring 3(3-0)
F: ACC 431 or ACC 439; ACC 433 R: Graduate or PPA Business MBA or PPA
Federal income taxation of transactions outside the U.S. by U.S. persons and of investment in the U.S. by foreign persons.
QP: ACC 401 OR ACC 440 OR ACC 803 QA: ACC 806

840*. Managerial Accounting
Fall, Spring, Summer 3(3-0)
F: ACC 800 or equivalent R: Graduate Business Accounting for managerial planning and control. Cost estimation; cost analysis for short- and long-run planning decisions; cost analysis for performance evaluation; cost allocation.
QP: ACC 839 QA: ACC 840

841*. Managerial Accounting Analysis
Fall. 3(3-0)
F: ACC 341 or ACC 840; MTA 317 R: Graduate or PPA Business MBA or PPA
Functional uses of accounting in management of the firm. Investment, profit and cost center, and performance measurement issues. Cost analysis including quality, production processes and strategic management.
QP: ACC 343 or MTA 317 QA: ACC 442 ACC 420

842*. Advanced Managerial Accounting
Spring. 3(3-0)
F: ACC 841 R: Graduate or PPA Business MBA or PPA
QP: ACC 440 OR ACC 442 QA: ACC 842

844*. International Managerial Accounting
Fall of odd-numbered years 3(3-0)
F: ACC 840 or ACC 341 R: Graduate or PPA Business MBA or PPA
Managerial accounting systems for global business, accounting organizational design, performance evaluation, pricing, control, and cost allocation.
QP: ACC 440 OR ACC 330

850*. Integrative Perspective on Accounting Issues
Spring 3(3-0)
F: ACC 321 ACC 341 or ACC 411; ACC 430 or ACC 439 R: Graduate or PPA Business MBA or PPA
Synthesis of auditing, information systems and financial, managerial, and taxation accounting concepts through analysis and application in business situations. Accountants' responsibilities, ethics, and functions in organizations and society.
QP: ACC 440 OR ACC 821 OR ACC 802 ACC 444

890*. Special Problems
Fall, Spring, Summer 1 to 3 credits.
May remain for a maximum of 6 credits.
R: Graduate or PPA Business Approved by Department
Graduate level independent study in special topics in accounting.
QP: ACC 890

911*. Introduction to Accounting Research
Spring. 3(3-0)
R: Doctoral students Business
The scientific method in accounting. Accounting research in taxation, auditing, information systems, managerial and financial accounting.
QP: ACC 890

912*. Accounting Research Seminar I
Fall 3(3-0)
R: Doctoral students Business
The value of accounting information to external users. Research and research methodologies in accounting topics such as securities markets, earnings management and external monitoring which includes audit and regulation effects.
QP: ACC 900

913*. Accounting Research Seminar II
Spring 3(3-0)
R: Doctoral students Business
The value of accounting information to internal users. Research and research methodologies in accounting topics including expert judgment, demand for information systems, the theory of property right, demand for internal monitoring and regulation.
QP: ACC 901

914*. Research Topics in Accounting
Fall, Spring, Summer 2 to 8 credits in increments of 2 credits. May remain for a maximum of 3 credits.
R: ACC 913 ACC 912 R: Doctoral students Business
Accounting in depth study of research issues and methodologies in specialized accounting areas.
QP: ACC 901 QA: ACC 902

999*. Doctoral Dissertation Research
Fall, Spring, Summer 1 to 24 credits. May remain for a maximum of 99 credits.
R: Doctoral students Business Accounting
QP: ACC 999

801*. Accounting and Financial Concepts (AMP)
Fall. 3(3-0)
R: Masters Business MBA (Advanced Mgmt Pgm [23 60] only) Students in Advanced Management Program only
Financial statement relationships and analysis, cash flow and working capital measurement and analysis, and contemporary financial reporting issues
QP: ACC 840

ADVANCED MANAGEMENT PROGRAM

EC

841A*. Managerial Economics and Public Policy (AMP)
Fall. 3(3-0)
R: Masters of Business Administration Business Administration 2360 Students in the Advanced Management Program only
Analysis of the firm. Demand and revenues, optimal production, cost minimization, supply, profitability, and pricing. Competitive forces and public policies in the firm's regional and international markets.
QP: EC 803

851A*. Macroeconomics (AMP)
Spring. 3(3-0)
R: Masters of Business Administration 2360 Advanced Management Program students only
QP: EC 804

ADVANCED MANAGEMENT PROGRAM

FI

821*. Financial Management (AMP)
Spring. 3(3-0)
R: ACC 811 (AMP) R: Masters of Business Administration Business Administration 23 60 AMP students only
QP: FI 889

Courses with an asterisk (*) have not been approved by the University Committee on Curriculum.