

ACCOUNTING

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**201. Principles of Financial Accounting**  
 Fall, Spring, Summer. 3(3-0)  
 R: Not open to freshmen. Students in College of Business and in programs for which ACC 201 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 ACC 251H

**202. Principles of Management Accounting**  
 Fall, Spring, Summer. 4(4-0)  
 P: ACC 201 R: Not open to freshmen. 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. Management uses of accounting data for analysis, decision making, financial planning and control of organizational activities. Cash flow analysis and reports. Introduction to management information systems concepts.  
 QP: ACC 201 QA: ACC 202 ACC 251H

**230. Survey of Accounting Concepts**  
 Fall, Spring, Summer. 3(3-0)  
 R: Not open to freshmen. Students in programs for which ACC 230 is a catalog-listed requirement. Not open to students with credit in ACC 202 or ACC 251H. Business income and financial position measurement and reporting. Interpretation of financial statements. Financial planning and decision making. Costing, budgeting, and management control systems.  
 QA: ACC 230 ACC 202

**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. Management information systems concepts.  
 QA: ACC 251H

**300\*. Intermediate Financial Accounting I**  
 Fall, Spring, Summer. 3(3-00)  
 P: ACC 202 or ACC 251H. R: Open only to majors in Accounting, Finance, and General Business Law. Theory and procedures for preparing financial statements. Accounting for inventory, plant assets, intangibles, current liabilities, bonds, and leases.  
 QP: ACC 202 ORACC251HOR QA: ACC 300

**301\*. Intermediate Financial Accounting II**  
 Fall, Spring, Summer. 3(3-0)  
 P: ACC 300. R: Open only to majors in Accounting, Professional Accounting, and Finance. Concepts and practices in accounting for investments, business combinations, pensions, taxes, and owners' equity. Accounting changes and errors. Foreign currency transactions.  
 QP: ACC 300 QA: ACC 301 ACC 430

**308\*. Governmental and Not-for-Profit Accounting**  
 Fall, Spring. 1(1-0)  
 P: ACC 300. R: Open only to majors in Accounting and Professional Accounting. Financial and managerial accounting for governmental and other not-for-profit entities. Topics include general and special funds accounting, financial reporting, selected not-for-profit entities, and governmental budgeting.  
 QP: ACC 300 QA: ACC 434

**321\*. Accounting Information Systems**  
 Fall, Spring, Summer. 3(3-0)  
 P: ACC 300; CPS 100 or CPS 130. R: Open only to majors in Accounting and Professional Accounting. Approval of department required for Computer Science majors. Hardware and software elements needed to support accounting information systems. Systems flowcharting. Internal controls in a computerized environment. Development and use of accounting information in business application areas.  
 QP: ACC 300 CPS 100ORCPS 115 QA: ACC 321

**341\*. Cost and Managerial Accounting**  
 Fall, Spring, Summer. 3(3-0)  
 P: STT 315, ACC 321. R: Open only to majors in Accounting and Professional Accounting. Cost behavior and estimation. Cost analysis for planning and control decisions. Cost accumulation and allocation systems  
 QP: ACC 321 STT 315 QA: ACC 303

**411\*. Auditing**  
 Fall, Spring. 3(3-0)  
 P: ACC 321, MTA 317. R: Open only to seniors and graduate students in Accounting and Professional Accounting. Not open to students with credit in ACC 419. Functions of financial and operational audits. Auditors' reports. Audit evidence. Internal control review and evaluation. Applications of statistics. Auditors' ethical and legal responsibilities.  
 QP: ACC 321 MTA 317 QA: ACC 410 ACC 444

**419\*. Auditing Theory**  
 Fall. 3(3-0)  
 P: ACC 321, MTA 317. R: Open only to seniors and graduate students in Professional Accounting. Not open to students with credit in ACC 411. Financial and operational auditing and auditors' reports. Audit evidence. Internal control review and evaluation. Statistical sampling. Audits of complex EDP systems. Ethical and legal responsibilities.  
 QP: ACC 321 MTA 317 QA: ACC 410 ACC 444

**431\*. Federal Income Tax Accounting**  
 Fall, Spring, Summer. 3(3-0)  
 P: ACC 300. R: Open only to majors in Accounting and Professional Accounting. Not open to students with credit in ACC 439. Federal income taxation of businesses and individuals. Gross income, deductions, and tax computations for corporations, partnerships, and individuals.  
 QP: ACC 300 QA: ACC 401 ACC 440

**439\*. Federal Tax Accounting**  
 Fall. 3(3-0)  
 P: ACC 300. R: Open only to seniors and graduate students in Professional Accounting. Not open to students with credit in ACC 431. Federal income taxation of corporations and individuals. Gross income, deductions, and tax computations. Integration of financial and tax accounting.  
 QP: ACC 300 QA: ACC 440 ACC 401

**490\*. Independent Study**  
 Fall, Spring, Summer. 1 to 3 credits. May reenroll for a maximum of 6 credits.  
 P: ACC 300. R: Open only to majors in Accounting and Professional Accounting. Approval of department. Independent study in special topics in accounting under faculty supervision.  
 QP: ACC 300 QA: ACC 495

**493\*. Internship**  
 Fall, Spring, Summer. 1(-) May reenroll for a maximum of 2 credits.  
 P: ACC 202 or ACC 251H. R: Open only to majors and graduate students in Accounting and Professional Accounting. Approval of department. Professional internship in public, industrial, or governmental accounting under faculty supervision.  
 QP: ACC 202 ORACC 251H QA: ACC 468

**800\*. Financial Accounting Concepts**  
 Fall, Spring. 3(3-0)  
 R: Graduate Business  
 Financial accounting: Nature, measurement, valuation, and reporting concepts and issues, emphasizing management analysis and use.  
 QA: ACC 839

**805\*. Topics in Advanced Financial Accounting**  
 Fall. 3(3-0)  
 P: ACC 301 R: Graduate or PPA Business  
 MBA or PPA  
 Advanced financial accounting theory including discussion of the nature and measurement of financial statement elements and the theory related to financial accounting and reporting.  
 QP: ACC 301 QA: ACC 815

**806\*. Emerging Issues in Financial Accounting**  
 Spring. 3(3-0)  
 P: ACC 301 R: Graduate or PPA Business  
 MBA or PPA  
 In-depth study of emerging financial accounting and reporting issues and problems. Practice-oriented research methodology. Examination of related academic theories and empirical research.  
 QP: ACC 301 QA: ACC 816

**807\*. Financial Statement Analysis**  
 Fall. 3(3-0)  
 P: ACC 300 R: Masters or PPA Business  
 MBA or PPA  
 Examination of concepts and mechanics of financial statement analysis; supply of and demand for accounting information in financial markets; uses of information in performance evaluation for investment and credit decisions.  
 QP: ACC 300

**814\*. Advanced Auditing**  
 Spring. 3(3-0)  
 P: ACC 411 or ACC 419 R: Graduate or PPA Business  
 MBA or PPA  
 Advanced financial auditing. Audit planning, evidence gathering and evaluation; professional standards and regulatory agencies; practical approach to accounting and auditing research; applications in public and private sector audits.  
 QP: ACC 410 ORACC 444 QA: ACC 814

**821\*. Management of Information**  
 Spring. 3(3-0)  
 R: Graduate Business  
 Management of information in organizations. Role of information in decision making. Information system development, controls and security. Database mgmt, decision support and expert systems. Design and use of info systems for competitive advantage.

**822\*. Advanced Accounting Information Systems**  
 Fall. 3(3-0)  
 P: ACC 321 or ACC 821 R: Graduate or PPA Business  
 MBA or PPA  
 Analysis and design of accounting systems. Implementation and use of accounting software. Consulting issues associated with the design and implementation of accounting systems.  
 QP: ACC 321 ORACC 441 QA: ACC 852

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- 823\*.** **Database Accounting Systems**  
 Spring. 3(3-0)  
 P: 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)  
 P: ACC 823 R: Graduate or PPA Business  
**MBA or PPA**  
 Methods of accounting data communication. Local and wide area networks. Network internal control and security. Groupware and e-mail applications. Design and implementation of local area networks.  
 QP: ACC 852 QA: ACC 890
- 825\*.** **Emerging Issues in Accounting Information Systems**  
 Spring. 3(3-0)  
 P: 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)  
 P: 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 ORACC 401 QA: ACC 802
- 833\*.** **Federal Income Taxation of Corporations and Shareholders**  
 Fall. 3(3-0)  
 P: ACC 431 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 ORACC 440 QA: ACC 803
- 834\*.** **Taxation of Gifts, Trusts and Estates**  
 Spring. 3(3-0)  
 P: 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 ORACC 440 QA: ACC 804
- 835\*.** **Emerging Issues in Taxation**  
 Spring of even-numbered years. 3(3-0)  
 P: ACC 431 or ACC 439 R: Graduate or PPA Business  
**MBA or PPA**  
 Topics of current importance in taxation.  
 QP: ACC 401 ORACC 440 QA: ACC 805
- 836\*.** **U. S. Taxation of Multinational Transactions**  
 Spring. 3(3-0)  
 P: ACC 431 or ACC 439; ACC 833 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 ORACC 440 ACC 803 QA: ACC 890
- 840\*.** **Managerial Accounting**  
 Fall, Spring, Summer. 3(3-0)  
 P: 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)  
 P: 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 303 MTA 317 QA: ACC 442 ACC 420
- 842\*.** **Advanced Managerial Accounting**  
 Spring. 3(3-0)  
 P: ACC 841 R: Graduate or PPA Business  
**MBA or PPA**  
 Concepts and rationale underlying managerial accounting methods. Alternative approaches to cost estimation, pricing, cost allocation and performance evaluation.  
 QP: ACC 420 ORACC 442 QA: ACC 842
- 844\*.** **International Managerial Accounting**  
 Fall of odd-numbered years. 3(3-0)  
 P: 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 840 ORACC 303
- 850\*.** **Integrative Perspective on Accounting Issues**  
 Spring. 3(3-0)  
 P: ACC 321; ACC 341 or concur; ACC 419 or ACC 411; ACC 439 or ACC 431 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 ACC 321 ACC 303 ACC 444
- 890\*.** **Special Problems**  
 Fall, Spring, Summer. 1 to 3 credits.  
 May reenroll for a maximum of 6 credits.  
 R: Graduate or PPA Business  
**PPA Approval of Department**  
 Graduate level independent study in special topics in accounting.  
 QA: 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.  
 QA: ACC 902
- 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.  
 QA: 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 judgments, demand for information systems, theory of property right, demand for internal monitoring and regulation.  
 QA: ACC 901

- 914\*.** **Research Topics in Accounting**  
 Fall, Spring, Summer. 2 to 8 credits in increments of 2 credits. May reenroll for a maximum of 8 credits.  
 P: 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 reenroll for a maximum of 99 credits.  
 R: Doctoral students Business Accounting  
 QA: ACC 999
- 801\*.** **Accounting and Financial Concepts (AMP)**  
 Fall. 1(1-0)  
 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
- 811\*.** **Managerial Accounting (AMP)**  
 Fall. 3(3-0)  
 P: ACC 801 (AMP) R: Masters Business MBA (Advanced Mgmt Pgm [23 60] only)  
 Use of accounting data for planning, performance evaluation, control, costing and pricing, and relevant revenue and cost decision making.  
 QA: 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.  
 QA: EC 803
- 851A\*.** **Macroeconomics (AMP)**  
 Spring. 3(3-0)  
 R: Masters Business Administration  
**Business Administration 2360** Advanced Management Program students only  
 Determinants of the national income, employment, and inflation. National income accounting. Analysis of business fluctuations, fiscal and monetary policy, international trade, and capital flows.  
 QA: EC 804

ADVANCED MANAGEMENT PROGRAM FI

- 821\*.** **Financial Management (AMP)**  
 Spring. 3(3-0)  
 P: ACC 811 (AMP) R: Masters of Business Administration  
**Business Administration 2360** AMP students only  
 Managerial finance covering short-, intermediate- and long-term problems. Financial planning and control using financial theory and management techniques. Applications in domestic and international settings.  
 QA: FI 889