

ACCT - Accounting

Courses numbered 500 to 799 = *undergraduate/graduate*. (Individual courses may be limited to undergraduate students only.) Courses numbered 800 to 999 = *graduate*.

ACCT 580. Data Analytics for Accountants (3).

Application-oriented study of data analytics as it pertains to accounting professionals. Emphasizes improving students' software, critical thinking and decision-making skills. Prerequisite(s): ACCT 360, ECON 231 and ECON 232.

ACCT 610. Advanced Financial Accounting (3).

Examines accounting concepts and techniques related to consolidated statements, governmental and not-for-profit entities, and partnerships. Includes accounting for foreign currency, hedges, financial instruments and emerging issues in financial accounting and reporting. Prerequisite(s): ACCT 410 and junior standing.

ACCT 630. Taxation of Business Entities (3).

Studies the federal tax law as it applies to corporations, partnerships and other business entities. Examines the effect of taxation on business decisions. Prerequisite(s): ACCT 430 and junior standing.

ACCT 640. Principles of Auditing (3).

Studies the auditor's attest function, emphasizing auditing standards and procedures, independence, legal responsibilities, codes of ethical conduct, and evaluation of accounting systems and internal control. Prerequisite(s): ACCT 410 and junior standing. Pre- or corequisite(s): ACCT 580.

ACCT 690. Selected Topics in Accounting (1-3).

An umbrella course created to explore a variety of subtopics differentiated by letter (e.g., 690A, 690B). Not all subtopics are offered each semester – see the course schedule for availability. Students enroll in the lettered courses with specific topics in the titles rather than in this root course. Prerequisite(s): junior standing, advanced standing.

ACCT 781. Cooperative Education (1).

Academic program that expands a student's learning experiences through paid employment in a supervised educational work setting related to the student's major field of study or career focus. Repeatable for credit up to 3 hours. May not be used to fulfill degree requirements.

ACCT 801. Managerial Accounting (3).

Examines the use of accounting information to assist management in planning, analyzing, and implementing business decisions and activities. Focuses on strategic and operational performance analysis and evaluation. Not available for credit in the Master of Accountancy program. Prerequisite(s): MBA 800 or equivalent, or permission of the School of Accountancy.

ACCT 815. Financial Accounting and Reporting: Contemporary Issues (3).

Uses the case method and financial accounting databases to examine and analyze the application of generally accepted accounting principles to problems of measurement, presentation and disclosure in financial statements. Focuses on contemporary topics of interest in financial accounting and reporting. Prerequisite(s): ACCT 610 or equivalent, or permission of the School of Accountancy.

ACCT 825. Management Control Systems (3).

Studies accounting in the context of management control systems. Focuses on how accounting interacts with management in achieving an organization's strategic and operational objectives. Emphasizes contemporary challenges in accounting, related to broadening the types of information captured, measured and reported. Prerequisite(s):

ACCT 620 or ACCT 801 (or equivalent), or permission of the School of Accountancy.

ACCT 835. Tax Research and Selected Topics (3).

In-depth study of traditional and computerized tax research and planning techniques, ethical issues, tax practice issues, and introduces state, multistate and international taxation. Prerequisite(s): ACCT 630 (or equivalent), or permission of the School of Accountancy.

ACCT 840. Advanced Auditing (3).

Advanced study of auditing emphasizing auditing computerized systems, statistical sampling and ethics. Prerequisite(s): ACCT 410 and ACCT 640 (or equivalent), or permission of the School of Accountancy.

ACCT 860. Advanced Data Analytics for Accountants (3).

Incorporates the use of several software tools to do complex analysis of data sets to aid in decision making. The tools include: SQL, Power Query, Power BI, Tableau, IDEA, etc. The areas of tax, managerial, audit and financial statement analysis are explored using labs and cases. Prerequisite(s): ACCT 580 (or equivalent), or permission of the School of Accountancy.

ACCT 890. Selected Topics in Accounting (1-3).

An umbrella course created to explore a variety of subtopics differentiated by letter (e.g., 890A, 890B). Not all subtopics are offered each semester – see the course schedule for availability. Students enroll in the lettered courses with specific topics in the titles rather than in this root course.

ACCT 891. Directed Study in Accounting (1-3).

Arranged individual directed study in specialized content areas under the supervision of a faculty member. Repeatable for up to 6 credit hours. Prerequisite(s): School of Accountancy consent.

ACCT 892. Internship in Accounting (1-3).

Complements and enhances the student's academic program by providing an opportunity to apply and acquire knowledge in a workplace environment as an intern. Prerequisite(s): 3.000 GPA in accounting and School of Accountancy consent.