(3-0) Cr. 3. F.S.SS. Prereq: ACCT 284  
Introduction to the basic concepts and procedures of financial accounting from a user perspective. The course examines the accounting cycle, business terminology, basic control procedures, and the preparation and evaluation of financial reports, with an emphasis on financial statement analysis.

ACCT 285. Managerial Accounting.  
(3-0) Cr. 3. F.S.SS. Prereq: ACCT 284  
Understanding of fixed and variable costs and their role in planning, control and performance evaluation. Examination of alternative costing methods. Making decisions by identifying and developing relevant information. Development of spreadsheet skills.

ACCT 301. The Accounting Cycle.  
(1-0) Cr. 1. F.S.SS. Prereq: ACCT 284  
Interactive computer-based analysis of the accounting cycle including transactions and financial statements. Preparation of journal entries and adjusting entries and completion of the closing process. Nonmajor graduate credit.

ACCT 316. Business Law.  
(3-0) Cr. 3. F.S. Prereq: ACCT 215  
Continuation of 215. Sales under the Uniform Commercial Code, negotiable instruments, secured transactions, property transactions, partnerships, and wills and estates.

ACCT 383. Intermediate Managerial Accounting.  
(3-0) Cr. 3. F.S. Prereq: ACCT 285 or ACCT 501 and ACCT 301  
Generation, communication and use of information to assist management with planning, control, and decision making in manufacturing and service organizations. Includes cost concepts and relevance to decision situations, operational and capital budgeting, and performance evaluation. Emphasis on developing effective teamwork skills as well as spreadsheet capabilities.

ACCT 384. Accounting Information Systems.  
(3-0) Cr. 3. Prereq: ACCT 285 or ACCT 501; and ACCT 301  
Analysis of concepts and procedures underlying the automated accumulation and processing of accounting data. EDP internal control and audit techniques. Trends in accounting information systems.

ACCT 386. Intermediate Accounting I.  
(3-0) Cr. 3. F.S. Prereq: ACCT 285 or ACCT 501 and ACCT 301  

ACCT 387. Intermediate Accounting II.  
(3-0) Cr. 3. F.S. Prereq: ACCT 386  

ACCT 483. Advanced Managerial Accounting.  
(Dual-listed with ACCT 583). Cr. 3. Prereq: ACCT 383 or ACCT 581  
Business simulation focusing on generation and communication of information to assist management with financial decision-making. Emphasis on developing teamwork, written communication, and oral presentation skills. Nonmajor graduate credit.

ACCT 484. Advanced Accounting Information Systems.  
(Dual-listed with ACCT 584). (3-0) Cr. 3. Prereq: ACCT 384  
Advanced accounting information systems concepts; database design and information retrieval, internal controls within computerized accounting information systems, financial reporting in electronic environment. Nonmajor graduate credit.
ACCT 583. Advanced Managerial Accounting.
(Dual-listed with ACCT 483). Cr. 3. Prereq: ACCT 383 or ACCT 581
Business simulation focusing on generation and communication of information to assist management with financial decision-making. Emphasis on developing teamwork, written communication, and oral presentation skills. Nonmajor graduate credit.

(Dual-listed with ACCT 484). (3-0) Cr. 3. Prereq: ACCT 384
Advanced accounting information systems concepts; database design and information retrieval, internal controls within computerized accounting information systems, financial reporting in electronic environment. Nonmajor graduate credit.

(3-0) Cr. 3. Prereq: ACCT 485
Integration of concepts from accounting, finance, and economics to determine how taxes affect business decisions. Provides students with a conceptual framework for thinking about business tax planning and applies it to various common business decisions.

(3-0) Cr. 3. Prereq: ACCT 485
Advanced coverage of federal taxation including issues related to the taxation of corporations, partnerships, estates and trusts, and their owners. Includes coverage of rules, concepts, background, and planning opportunities related to a number of common transactions involving these entities.

(Dual-listed with ACCT 487). (0-2) Cr. 1. Repeatable, maximum of 3 credits. S. Prereq: ACCT 285 or ACCT 501
Introduction to and field work in the preparation of individual income tax returns (state and federal). Basic coverage of filing and residency status, taxable income, exemptions, deductions, and credits. Tax software usage and online filing.

ACCT 588. Governmental and Non-profit Institution Accounting.
(Dual-listed with ACCT 488). (3-0) Cr. 3. Prereq: ACCT 387
Accounting and financial reporting principles of local and state governments, including universities, schools, and hospitals. In addition, accounting and financial reporting of non-profit organizations will be addressed. Financial statements of local governmental units and the university are explored.

ACCT 590. Special Topics.
Cr. 1-3. Repeatable. F.S.S.S. Prereq: Permission of instructor
For students wishing to do individual research in a particular area of accounting.

ACCT 591. Fraud Examination and Prevention.
(3-0) Cr. 3. Prereq: ACCT 497 or ACCT 501
Principles and methodology of fraud detection and deterrence. Addresses the following: Causes and elements of fraud, costs to society, asset theft, financial statement representation, internal controls for fraud prevention, evidence gathering, and legal aspects of fraud.

ACCT 592. Financial Statement Analysis.
(3-0) Cr. 3. Prereq: ACCT 284 or ACCT 501
The presentation and analysis of financial statement information from the point of view of the primary users of such data: owners and creditors. Topics covered will include the financial reporting system, the primary financial statements, and effects of accounting method choice on reported financial data, and firm valuation.

(3-0) Cr. 3. Prereq: ACCT 387 or ACCT 592
Using financial statement analysis to value the firm. Topics covered include assessing how well a firm’s financial statements reflect the economic effects of its resource management strategies and constructing proforma financial information that will serve as inputs to valuation models.

ACCT 595. Advanced Accounting Problems.
(Dual-listed with ACCT 495). (3-0) Cr. 3. Prereq: ACCT 387
Accounting for business combinations and affiliated companies, intercompany transactions, and consolidated financial statements; Partnership accounting; Segment and Interim Reporting; Multinational accounting.

ACCT 596. International Accounting.
(Dual-listed with ACCT 496). (3-0) Cr. 3. Prereq: ACCT 386 or ACCT 501
Financial reporting issues in a global environment, including introduction to International Financial Reporting Standards (IFRS) and the potential for the use of IFRS in the U.S. Accounting and managerial issues faced by multinational corporations. Technical issues such as transfer pricing, inflation accounting and taxation will be discussed.