ACCOUNTING AND INFORMATION SYSTEMS (ACCT I S)

ACCT I S 100 — INTRODUCTORY FINANCIAL ACCOUNTING
3 credits.
Examines generally accepted accounting principles for measurement and reporting of financial information in a balance sheet, income statement, and statement of cash flows; introduction to analysis and interpretation of financial accounting data for decision-making purposes. 5 or higher.
Not open to 1st sem Fr. Cr is not given for both Acct IS 100 300
Requisites: A cumulative GPA of 2.
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT I S 211 — INTRODUCTORY MANAGERIAL ACCOUNTING
3 credits.
Managerial accounting concepts relevant for decision-making; use of accounting information for planning, decision-making, and control of business operations in various management and business environments.
Requisites: Must have completed Accounting 100.
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT I S 300 — ACCOUNTING PRINCIPLES
3 credits.
Introduction to accounting from a user’s perspective. Covers both financial and managerial accounting. Accounting theory principles, presentation and interpretation of financial reports, financial statement analysis. Measurement, classification, planning and control of costs. Satisfaction of QRA. Credit is not given for both Acct IS 100 300
Requisites: Junior standing.
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT I S 301 — FINANCIAL REPORTING I
3 credits.
Examines current and emerging financial accounting theory and techniques used to measure and report financial information to investors, creditors, and other external users. Emphasizes asset and income determination, preparation and interpretation of financial statements, and related disclosure requirements.
Requisites: Must have completed Accounting 100.
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT I S 302 — FINANCIAL REPORTING II
3 credits.
Examines current and emerging financial accounting theory and techniques used to measure and report financial information to investors, creditors, and other external users, including dilutive securities, investments, revenue recognition, income tax allocation, pensions, leases and accounting changes.
Requisites: So, Jr or Sr st; Acct IS 301
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT I S 310 — COST MANAGEMENT SYSTEMS.
3 credits.
Requisites: Acct IS 211
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT I S/LAW 329 — TAXATION: CONCEPTS FOR BUSINESS AND PERSONAL PLANNING
3 credits.
An introduction to the U.S. income taxation concepts with emphasis on business and personal planning strategies. Taxes are placed in a framework which considers all costs of doing business. Includes approaches and skills needed to prepare individual, corporate, and partnership income tax returns.
Requisites: Must have completed Accounting 100 or 300 or LAW 811
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT I S 340 — ACCOUNTING SYSTEMS
3 credits.
Principles and problems of system design; organization for accounting control, internal control procedures and internal reports. Developing control, security, and auditability into information system applications.
Requisites: Sophomore, Junior or Senior standing; Acct IS 211
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT I S 365 — CONTEMPORARY TOPICS
1-3 credits.
A course for the exploration of subject areas possibly to be introduced into the business curriculum.
Requisites: Prerequisite varies by topic
Repeatable for Credit: Yes, unlimited number of completions
Last Taught: Spring 2017

ACCT I S 399 — READING AND RESEARCH-ACCOUNTING
1-6 credits.
Requisites: Consent of instructor
Repeatable for Credit: Yes, unlimited number of completions
Last Taught: Summer 2017
ACCT IS 406 — ADVANCED FINANCIAL REPORTING
3 credits.

Theoretical, procedural, and practical issues associated with the preparation of financial statements of alternative reporting entities, including the accounting for mergers and acquisitions, consolidations, foreign operations, and complex financial instruments.
Requisites: Acct IS 302
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT IS 600 — ACCOUNTANCY INTERNSHIP AND PRACTICE RESEARCH
3-6 credits.

The internship program represents an opportunity for students to experience a professional accounting practice first hand and to integrate this experience with their formal education.
Requisites: Sr st; admitted MACC stdt; Acct IS 620 or 630; con reg in Acct IS 601
Repeatable for Credit: No
Last Taught: Spring 2017

ACCT IS 601 — PROFESSIONAL PRACTICE ISSUES IN ACCOUNTING AND AUDITING
3 credits.

Study of current accounting and audit issues within a case context. Students will be required to perform computerized research, analyze topical accounting and audit issues, and make case presentations.
Intensive three week course to build on experiences developed during the internship program.
Requisites: Sr st; admitted MACC stdt; Acct IS 620 or 630; con reg in Acct IS 600
Repeatable for Credit: No
Last Taught: Spring 2017

ACCT IS 603 — FINANCIAL STATEMENT ANALYSIS
3 credits.

Analysis and interpretation of financial statements, including profitability and ratio analysis, cash flow analysis, accounting-based equity valuation, market impact of accounting choices, earnings quality, earnings management, mergers and acquisitions, intangibles, accounting-based trading strategies, accounting and credit ratings, and international accounting.
Requisites: ACCT IS 301
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT IS 620 — FUNDAMENTALS OF TAXATION
3 credits.

Application of federal tax provisions and administrative rules common to most taxpayers with introductions to rules specific to corporations, pass-through entities, and individuals. Concurrent registration in both Accounting 301 620 is allowed.
Requisites: Must have completed Accounting 301.
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT IS 621 — CORPORATE AND ADVANCED TAXATION
3 credits.

Application of federal tax provisions and administrative rules pertaining to corporations and shareholders, including elective provisions for "S" corporations. Emphasis on tax planning and the consequences of corporate and shareholder decisions.
Requisites: ACCT IS 620
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT IS 630 — AUDIT AND ASSURANCE SERVICES
3 credits.

Evolution of assurance services; role of assurance services as part of corporate governance; professional standards and ethical concepts; evidence concepts and evaluation of evidence, business and information technology risk analysis, the audit risk model, assurance reports, and development of audit and assurance programs.
Requisites: Senior standing and ACCT IS 301
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT IS 700 — FINANCIAL ACCOUNTING
3 credits.

Measurement and reporting guidelines underlying preparation of general purpose financial statements; current measurement and reporting issues; analysis and interpretation of financial statement data for investment, lending, and related decisions.
Requisites: Grad st
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT IS 701 — FINANCIAL REPORTING I
3 credits.

Examines current and emerging financial accounting theory and techniques used to measure and report financial information to investors, creditors, and other external users. Emphasizes asset and liability valuations and their relationships to income determination, preparation and interpretation of financial statements, and related disclosure requirements.
Requisites: Acct IS 700
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT IS 702 — FINANCIAL REPORTING II
3 credits.

Examines current and emerging financial accounting theory and techniques used to measure and report financial information to investors, creditors, and other external users, including dilutive securities, investments, revenue recognition, income tax allocation, pensions, leases and accounting changes.
Requisites: Acct IS 701
Repeatable for Credit: No
Last Taught: Fall 2017
Accounting and Information Systems (ACCT IS)

ACCT IS 706 — ADVANCED FINANCIAL REPORTING
3 credits.
Accounting principles related to formation, maintenance, expansion, contraction and liquidation of the business enterprise.

Requisites: Acct IS 701 or equiv
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT IS 710 — MANAGERIAL ACCOUNTING
3 credits.
Interpretation and use of accounting data for management planning, decision making and control. Consideration of cost-volume-profit relationships, relevant costs, variable (direct) costing, activity-based costing, transfer pricing and performance evaluation of segments of the firm.

Requisites: Acct IS 700 or equiv
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT IS 711 — STRATEGIC COST MANAGEMENT
2 credits.
Development and analysis of cost and other performance measurement information for managerial planning, control, and decision-making. Integration of information needs for various managerial functions.

Requisites: Acct IS 700
Repeatable for Credit: No
Last Taught: Summer 2017

ACCT IS 722 — TAXATION OF PASS-THROUGH ENTITIES
3 credits.
Analysis of federal tax provisions and administrative rules regarding pass-through entities, such as partnerships, S-corporations, and limited liability companies; including their application to entity formation and operation, property and ownership basis, distributions, and interest transfers.

Requisites: Acct IS 620
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT IS 723 — FEDERAL ESTATE AND GIFT TAXATION
3 credits.
A study of estate and gift transfer taxes; problems requiring investigation of concepts and theories of taxable gifts and estates; estate planning.

Requisites: GEN BUS 301 or equiv
Repeatable for Credit: No
Last Taught: Spring 2010

ACCT IS 724 — RESEARCH AND ADMINISTRATIVE ISSUES IN TAXATION
3 credits.
Methodologies and tools for tax research; utilization of tax research tools; preparation of investigatory reports; professional and interpersonal responsibilities; administrative procedures and techniques.

Requisites: Acct IS 620
Repeatable for Credit: No
Last Taught: Fall 2017

ACCT IS 725 — TAXATION OF CROSS-JURISDICTIONAL TRANSACTIONS
3 credits.
An introduction to international and multistate tax issues. Topics covered may include tax treaties, foreign tax credit provisions, Subpart F rules, multistate apportionment, nexus, sales tax, and use tax.

Requisites: Acct IS 620
Repeatable for Credit: No
Last Taught: Spring 2017

ACCT IS 726 — ADVANCED CORPORATE TAXATION
3 credits.
This course addresses the application of federal tax law to a variety of complex corporate tax topics and analysis on corporations and their shareholders. Primary legal sources of the code, regulations, and case law are applied to determine the tax treatment for advanced topics such as: 1) Tax and non-tax factors considered by buyers and sellers in both stock and asset acquisitions, 2) Taxable asset acquisitions, 3) Consolidations, 4) Divestitures and divisive D reorganizations, and 5) Codification of the economic substance doctrine. The emphasis of the class in regard to these topics is on tax planning and the consequences of corporate and shareholder decisions.

Requisites: ACCT IS 620 and ACCT IS 621
Repeatable for Credit: No
Last Taught: Spring 2017

ACCT IS 730 — ADVANCED ASSURANCE SERVICES
3 credits.
Operational and information systems auditing; risk analysis, electronic evidence; computerized audit and assurance techniques; internal auditing and outsourcing; analytical techniques; auditor judgment; control concepts, business process risk analysis; reporting on controls and business processes; expanding technology and assurance.

Requisites: ACCT IS 630 and (ACCT IS 340 or INFO SYS 320)
Repeatable for Credit: No
Last Taught: Spring 2017

ACCT IS 765 — CONTEMPORARY TOPICS
1-4 credits.

Requisites: Graduate or professional standing
Repeatable for Credit: Yes, unlimited number of completions
Last Taught: Fall 2017

ACCT IS 770 — SEMINAR IN FINANCIAL REPORTING THEORY
3 credits.
Intensive study and critical examination of accounting and financial reporting theories, concepts and standards; evaluations of the pronouncements of accounting standard-setters and financial reporting regulators.

Requisites: Acct IS 302 or 702
Repeatable for Credit: No
Last Taught: Fall 2017
ACCT I S 771 — SEMINAR IN STRATEGIC COST MANAGEMENT AND PERFORMANCE MEASUREMENT
3 credits.

Development and analysis of accounting data for managerial planning, control, decision-making, and costing. Integration of financial and non-financial information needs for various managerial functions.

Requisites: Graduate standing and Acct IS 710 or equivalent
Repeatable for Credit: No
Last Taught: Spring 2017

ACCT I S 772 — SEMINAR IN CURRENT TAXATION TOPICS
3 credits.

Readings and cases in taxation; analysis and integration of related tax provisions and taxpayer impact.

Requisites: Cons inst
Repeatable for Credit: Yes, unlimited number of completions
Last Taught: Spring 2017

ACCT I S/E P D/GEN BUS 781 — FINANCIAL AND BUSINESS ACUMEN
1 credit.

This course is designed with a keen awareness for the needs of the non-financial student or professional. For this class, no previous financial training is required. The intent is to equip you with the essential concepts used to develop financial literacy. Content will cover basic financial terms and reports, analytical tools to help interpret financial data and using financial data in budgets and forecasts. This course will not apply toward fulfilling the MBA degree requirements.

Requisites: Graduate or professional standing
Repeatable for Credit: No

ACCT I S 799 — READING AND RESEARCH-ACCOUNTING
1-6 credits.

Individual work suited to the needs of graduate students may be arranged both during regular sessions and the intersession periods.

Requisites: Consent of instructor
Repeatable for Credit: Yes, unlimited number of completions
Last Taught: Summer 2009

ACCT I S 971 — SEMINAR IN ACCOUNTING RESEARCH
3 credits.

Methods of inquiry and research methodology in accounting. Analysis of current research, with the emphasis on empirical research in accounting.

Requisites: PhD cand in accounting or cons inst
Repeatable for Credit: Yes, unlimited number of completions
Last Taught: Fall 2017

ACCT I S 990 — ACCOUNTING INDEPENDENT RESEARCH PHD THESIS
1-12 credits.

Individual work to complete dissertation requirement of Ph.D. program.

Requisites: Consent of instructor
Repeatable for Credit: Yes, unlimited number of completions
Last Taught: Fall 2017

ACCT I S 999 — READING AND RESEARCH-ACCOUNTING PHD
1-6 credits.

Individual work suited to the needs of Ph.D. students may be arranged both during regular sessions and during the intersession periods.

Requisites: PhD st cons inst
Repeatable for Credit: Yes, unlimited number of completions
Last Taught: Fall 2017