

# 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.

**Requisites:** Not open to students with credit for ACCT I S 300

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

## 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:** ACCT I S 100 or declared in undergraduate Business Exchange program

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

## ACCT I S 300 – ACCOUNTING PRINCIPLES

3 credits.

Examines both financial and managerial accounting for business decisions. Emphasizes preparation and interpretation of financial statements, analysis of financial information, determination of costs for products and services, and use of accounting information for planning and control of business operations.

**Requisites:** Satisfied Quantitative Reasoning (QR) A requirement. Not open to students with credit for ACCT I S 100.

**Course Designation:** Gen Ed - Quantitative Reasoning Part B

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

## 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:** ACCT I S 100 or declared in undergraduate Business Exchange program

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

## 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:** ACCT I S 301 or declared in undergraduate Business Exchange program

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

## ACCT I S 310 – COST MANAGEMENT SYSTEMS

3 credits.

Design of actual and standard cost systems for reporting product costs in job costing, process costing, and activity costing production environments. Overhead allocation methods. Budgeting and profit planning procedures. Techniques for variance analysis and performance evaluation. Behavioral considerations in the design and use of cost accounting information systems.

**Requisites:** ACCT I S 211 or declared in undergraduate Business Exchange program

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

## 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:** ACCT I S 100, 300, or LAW 811. Not open to students declared in Business: Accounting BBA program

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

## ACCT I S 340 – ACCOUNTING INFORMATION SYSTEMS

3 credits.

Understand, document, and evaluate integrated enterprise systems and critical information tracked in core business processes, applying technology to model, capture, and query data needed, and assess system design and controls.

**Requisites:** ACCT I S 211 and (ACCT I S 301 or concurrent enrollment); or declared in undergraduate Business Exchange program

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

## ACCT I S 399 – READING AND RESEARCH-ACCOUNTING

1-6 credits.

Individual work suited to the needs of undergraduate students may be arranged with a faculty member.

**Requisites:** Consent of instructor

**Course Designation:** Level - Advanced

L&S Credit - Counts as Liberal Arts and Science credit in L&S

**Repeatable for Credit:** Yes, unlimited number of completions

**Last Taught:** Summer 2015

**ACCT I S 406 – ACCOUNTING AND ANALYSIS FOR REPORTING ENTITIES**

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 I S 302, 702, declared in Business: Accounting and Business Analysis MSB, or declared in the Business Exchange program

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

**ACCT I S 600 – PROFESSIONAL EXPERIENCE IN ACCOUNTING**

1-6 credits.

An opportunity to experience a professional accounting practice first hand and to integrate this experience with the curriculum.

**Requisites:** None

**Course Designation:** Workplace - Workplace Experience Course

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

**ACCT I S 601 – PROFESSIONAL PRACTICE ISSUES IN ACCOUNTING, AUDITING, AND TAXATION**

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.

**Requisites:** None

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

**ACCT I S 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 I S 302 or 702

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**Repeatable for Credit:** No

**Last Taught:** Fall 2023

**ACCT I S 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.

**Requisites:** ACCT I S 301 or concurrent enrollment or declared in undergraduate Business Exchange program

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

**ACCT I S 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 I S 620, declared in Business: Accounting and Business Analysis MSB, or declared in the Business Exchange program

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

**ACCT I S 630 – FOUNDATIONS OF AUDITING**

3 credits.

Audit and assurance services are vital to ensuring that organizations, their stakeholders, and the public can rely on organizations' financial information. Focus is on financial statement audits and their role in corporate governance and oversight. Emphasizes the components of the audit process with application to key financial accounting cycles and related internal controls. Also covers the professional role of public accountants and professional standards, norms and ethics.

**Requisites:** ACCT I S 301, 701, or declared in the Business Exchange program

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

**ACCT I S 640 – FOUNDATION IN ACCOUNTING ANALYTICS**

3 credits.

Analytics has become an integral part of accounting to support decision making, coordination and control, and compliance with regulations. Being able to identify and pursue relevant questions using data is a critical skill for new hires, as is the ability to successfully communicate one's findings. This pursuit and communication requires a strong facility with a variety of analytics technologies.

**Requisites:** (ACCT I S 340 or concurrent enrollment), (ACCT I S 100 and GEN BUS 307), (ACCT I S 700 or concurrent enrollment), or declared in the Business Exchange program

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**Repeatable for Credit:** No

**Last Taught:** Fall 2023

**ACCT I S 700 – FINANCIAL ACCOUNTING**

2-3 credits.

Measurement and reporting guidelines underlying preparation of general purpose financial statements. Explore current measurement and reporting issues. Analyze and interpret financial statement data for investment, lending, and related decisions.

**Requisites:** Graduate/professional standing

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**Repeatable for Credit:** No

**Last Taught:** Fall 2023

**ACCT I S 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 I S 700**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement**Repeatable for Credit:** No**Last Taught:** Fall 2023**ACCT I S 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 I S 701**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement**Repeatable for Credit:** No**Last Taught:** Spring 2024**ACCT I S 706 – ADVANCED FINANCIAL REPORTING**

3 credits.

Accounting principles related to formation, maintenance, expansion, contraction and liquidation of the business enterprise.

**Requisites:** ACCT I S 701**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement**Repeatable for Credit:** No**Last Taught:** Fall 2023**ACCT I S 710 – MANAGERIAL ACCOUNTING**

2-3 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 I S 700**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement**Repeatable for Credit:** No**Last Taught:** Fall 2023**ACCT I S 722 – ANALYSIS OF TAXATION FOR 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 I S 620 and graduate/professional standing, declared in Business: Accounting and Business Analysis MSB, or declared in graduate Business Exchange program**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement**Repeatable for Credit:** No**Last Taught:** Fall 2023**ACCT I S 724 – TAX RESEARCH, PROCEDURE & ANALYSIS**

3 credits.

Methodologies and tools for tax research; utilization of tax research tools; preparation of investigative reports; professional and interprofessional responsibilities; administrative procedures and techniques.

**Requisites:** Graduate/professional standing and (ACCT I S 620 or LAW 742), declared in Business: Accounting and Business Analysis MSB, or declared in graduate Business Exchange program**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement**Repeatable for Credit:** No**Last Taught:** Fall 2023**ACCT I S 725 – ANALYSIS OF INTERNATIONAL TAXATION**

3 credits.

An introduction to international tax issues. Topics covered may include tax treaties, foreign tax credit provisions, Subpart F rules, and taxation of inbound investment and business income.

**Requisites:** Graduate/professional standing and (ACCT I S 620 or LAW 742), declared in Business: Accounting and Business Analysis MSB, or declared in graduate Business Exchange program**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement**Repeatable for Credit:** No**Last Taught:** Spring 2024**ACCT I S 726 – ADVANCED CORPORATE TAXATION**

3 credits.

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 is on tax planning and the consequences of corporate and shareholder decisions.

**Requisites:** ACCT I S 620 and 621**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement**Repeatable for Credit:** No**Last Taught:** Spring 2023

**ACCT I S 730 – ADVANCED AUDITING: ANALYSIS, POLICY, AND JUDGMENT**

3 credits.

Auditors increasingly use analytics to provide assurance over financial and non-financial information. Audit and assurance principles will be viewed through the lens of an analytics mindset. Uses analytics in combination with other audit techniques as a basis for professional judgments. Examines how the contemporary audit environment influences professional judgments. Develops the technical knowledge and skills needed in many professional roles through discussion, case studies, and group projects.

**Requisites:** (Graduate/professional standing, ACCT I S 340, and 630), declared in Business: Accounting and Business Analysis MSB, or declared in graduate Business Exchange program

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

**ACCT I S 740 – INFORMATION RISK, CONTROL, & FORENSICS**

3 credits.

Examines the control and security of accounting information systems with an auditing and forensic perspective. Topics covered include: data governance frameworks, risks to information (i.e., data), internal controls related to identified risks, types of assurance services, computer assisted audit tools and techniques (CAATs), fraud, and other related topics.

**Requisites:** Graduate/professional standing or declared in graduate Business Exchange program

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

**ACCT I S 765 – CONTEMPORARY TOPICS**

1-4 credits.

Exploration of advanced subject areas possibly to be introduced into the business curriculum.

**Requisites:** Graduate/professional standing or declared in graduate Business Exchange program

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**Repeatable for Credit:** Yes, unlimited number of completions

**Last Taught:** Spring 2022

**ACCT I S 770 – ACCOUNTING THEORY: REPORTING INCENTIVES AND CONSEQUENCES**

3 credits.

Review and analysis of theoretical foundations of corporate financial reporting; application of conceptual framework and finance/economic theories to understand development of major accounting standards.

**Requisites:** Graduate/professional standing and (ACCT I S 302 or 702); or declared in graduate Business Exchange program

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**Repeatable for Credit:** No

**Last Taught:** Fall 2023

**ACCT I S 771 – ANALYSIS OF PERFORMANCE MEASUREMENT & CONTROL**

3 credits.

Development and analysis of accounting data for managerial planning, control, decision-making, and costing, with a focus on the integration of financial and non-financial information needs for various managerial functions.

**Requisites:** Graduate/professional standing and (ACCT I S 310 or 710), or declared in graduate Business Exchange program

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

**ACCT I S 772 – ANALYSIS OF TAXES & BUSINESS DECISIONS**

3 credits.

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

**Requisites:** ACCT I S 620 and graduate/professional standing, declared in Business: Accounting and Business Analysis MSB, or declared in graduate Business Exchange program

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**Repeatable for Credit:** No

**Last Taught:** Spring 2024

**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.

**Requisites:** Graduate/professional standing. Not open to students declared in an MBA program

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**Repeatable for Credit:** No

**Last Taught:** Summer 2023

**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

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**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:** Declared in Business PHD

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**Repeatable for Credit:** Yes, unlimited number of completions

**Last Taught:** Spring 2024

**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

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**Repeatable for Credit:** Yes, unlimited number of completions

**Last Taught:** Spring 2024

**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 with a faculty member.

**Requisites:** Declared in Business PHD

**Course Designation:** Grad 50% - Counts toward 50% graduate coursework requirement

**Repeatable for Credit:** Yes, unlimited number of completions

**Last Taught:** Spring 2024