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: Fall 2022

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 member of Business Exchange program
Repeatable for Credit: No
Last Taught: Fall 2022

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: Fall 2022

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 member of Business Exchange program
Repeatable for Credit: No
Last Taught: Fall 2022

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: Junior standing and ACCT I S 301
Repeatable for Credit: No
Last Taught: Fall 2022

ACCT I S 310 — COST MANAGEMENT SYSTEMS.
3 credits.
Requisites: ACCT I S 211
Repeatable for Credit: No
Last Taught: Fall 2022

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 BUS: Accounting BBA program
Repeatable for Credit: No
Last Taught: Spring 2022

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: Junior standing and ACCT I S 211
Repeatable for Credit: No
Last Taught: Fall 2022

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 — 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 I S 302
Repeatable for Credit: No
Last Taught: Fall 2022

ACCT I S 600 — ACCOUNTANCY INTERNSHIP AND PRACTICE RESEARCH
3-6 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 2022

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 2022

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 2022

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 member of Business Exchange program
Repeatable for Credit: No
Last Taught: Fall 2022

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
Course Designation: Grad 50% - Counts toward 50% graduate coursework requirement
Repeatable for Credit: No
Last Taught: Fall 2022

ACCT I S 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 I S 301
Repeatable for Credit: No
Last Taught: Fall 2022

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 member of Business Exchange Program
Course Designation: Grad 50% - Counts toward 50% graduate coursework requirement
Repeatable for Credit: No
Last Taught: Spring 2022

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 2022
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 2022

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: Fall 2022

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 2022

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 2022

ACCT I S 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 I S 700
Course Designation: Grad 50% - Counts toward 50% graduate coursework requirement
Repeatable for Credit: No
Last Taught: Summer 2017

ACCT I S 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 I S 620
Course Designation: Grad 50% - Counts toward 50% graduate coursework requirement
Repeatable for Credit: No
Last Taught: Fall 2022

ACCT I S 724 — RESEARCH AND ADMINISTRATIVE ISSUES IN TAXATION
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: ACCT I S 620
Course Designation: Grad 50% - Counts toward 50% graduate coursework requirement
Repeatable for Credit: No
Last Taught: Fall 2022

ACCT I S 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 I S 620
Course Designation: Grad 50% - Counts toward 50% graduate coursework requirement
Repeatable for Credit: No
Last Taught: Spring 2022
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 2022

ACCT I S 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 I S 630 and (ACCT I S 340 or INFO SYS 320)
Course Designation: Grad 50% - Counts toward 50% graduate coursework requirement
Repeatable for Credit: No
Last Taught: Spring 2022

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 (CAATTs), fraud, and other related topics.
Requisites: Graduate/professional standing or member of Business Exchange program
Course Designation: Grad 50% - Counts toward 50% graduate coursework requirement
Repeatable for Credit: No
Last Taught: Spring 2022

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 member of 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 — 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 I S 302 or 702
Course Designation: Grad 50% - Counts toward 50% graduate coursework requirement
Repeatable for Credit: No
Last Taught: Fall 2022

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: ACCT I S 710
Course Designation: Grad 50% - Counts toward 50% graduate coursework requirement
Repeatable for Credit: No
Last Taught: Spring 2022

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: Consent of instructor
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/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: Spring 2020

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: Fall 2022

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: Fall 2022

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: Summer 2022