Accounting Courses (ACCT)

No upper level (100/3000-level and above) accounting courses may be taken on a credit/no credit or audited basis without written consent of the department head or director of the MAcc, except ACCT 3090 (120:169), ACCT 3092/5092 (120:170g), ACCT 3179 (120:179), and ACCT 6090 (120:269).

Courses

ACCT 2120 (120:030). Principles of Financial Accounting — 3 hrs. Introduction to reporting financial information regarding the operating, investing and financing activities of business enterprises to present and potential investors, creditors, and others. Regression note: Subsequent to successfully completing a 100/3000/4000-level Accounting course, neither ACCT 2120 (120:030) nor ACCT 2130 (120:031) may be repeated. Prerequisite(s): sophomore standing. (Fall, Spring, Summer)

ACCT 2130 (120:031). Principles of Managerial Accounting — 3 hrs. Introduction to processes leading to information useful to decision-makers responsible for an accounting entity's activities. Includes product costing, cost behavior, budgeting, performance analysis, and relevant costs. Regression note: Subsequent to successfully completing a 100/3000/4000-level Accounting course, neither ACCT 2120 (120:030) nor ACCT 2130 (120:031) may be repeated. Prerequisite(s): C- or better in ACCT 2120 (120:030); sophomore standing. (Fall, Spring, Summer)

ACCT 3055 (120:144). VITA: Individual Income Tax Preparation — 2 hrs. The Volunteer Income Tax Assistance Program (VITA) is sponsored by the IRS. VITA volunteers prepare federal and state income tax returns at no charge for low-income individuals. May be repeated one time for maximum of 4 hours. Prerequisite(s): ACCT 4150 (120:132). (Spring)

ACCT 3075. Legal Concepts for Accountants — 3 hrs. Study of legal concepts including contracts, UCC, commercial paper, secured transactions, business organizations, and bankruptcy. Prerequisite(s): junior standing. (Fall and Spring)

ACCT 3090 (120:169). Internship -- Accounting — 2-8 hrs. Full-time accounting internship for minimum of eight weeks. Offered on credit/no credit basis only. Prerequisite(s): 2.70 cumulative UNI GPA; junior standing; consent of department head. (Fall, Spring, Summer)

ACCT 3092/5092 (120:170g). Special Problems -- Accounting — 1-3 hrs. Directed readings, reports, and/or projects. Offered on credit/no credit basis only. Prerequisite(s): junior standing; consent of department head. (Fall, Spring, Summer)

ACCT 3094 (120:185). Individual Readings — 1-3 hrs. Directed readings and reports. May be repeated for maximum of 6 hours. Prerequisite(s): consent of department head or MAcc coordinator. (Fall, Spring, Summer)

ACCT 3120 (120:129). Intermediate Accounting I — 3 hrs. In-depth coverage of the theory and practice of financial accounting for assets, including accounting standards/concepts development, time value of money, and revenue recognition. Prerequisite(s): ACCT 2120 (120:030); ACCT 2130 (120:031); junior standing. (Fall, Spring, Summer)

ACCT 3122 (120:130). Intermediate Accounting II — 3 hrs. In-depth coverage of the theory and practice of financial accounting for liabilities and equity, including earnings per share, deferred taxes, pensions, leases, accounting changes, error corrections, and cash flows. Prerequisite(s): ACCT 2120 (120:030); ACCT 2130 (120:031); C- or better in ACCT 3120 (120:129); junior standing. (Fall, Spring, Summer)

ACCT 3130 (120:131). Cost Accounting — 3 hrs. Management use of accounting data to aid in product costing, performance measurement, budgeting, and other operating decisions. Prerequisite(s): ACCT 2120 (120:030); ACCT 2130 (120:031); junior standing. (Fall and Spring)

ACCT 3140 (120:136). Accounting Information Systems — 3 hrs. Analysis of computer-based accounting information systems including flowcharting of business processes and study of internal controls; involves significant manual and computerized practice cases. Prerequisite(s): ACCT 2120 (120:030); ACCT 2130 (120:031); C- or better in ACCT 3120 (120:129); MGMT 2080 (150:080); junior standing. (Fall and Spring)

ACCT 3179 (120:179). Cooperative Education in Accounting — 1-3 hrs. Offered on credit/no credit basis only. May be repeated for maximum of 6 hours. (Fall, Spring, Summer)

ACCT 4025/5025 (120:135g). Advanced Accounting — 3 hrs. Accounting for business combinations, foreign currency translation, consolidations, and derivatives and hedging. Prerequisite(s): ACCT 2120 (120:030); ACCT 2130 (120:031); ACCT 3120 (120:129); ACCT 3122 (120:130); junior standing. (Fall and Spring)

ACCT 4032/5032 (120:141g). Advanced Cost Accounting — 3 hrs. Emphasis on advanced costing techniques such as activity based costing, benchmarking, balanced scorecard, theory of constraints, and others necessary for management decision making. Prerequisite(s): ACCT 2120 (120:030); ACCT 2130 (120:031); C- or better in ACCT 3130 (120:131); junior standing. (Variable)

ACCT 4052 (120:142). Advanced Income Tax — 3 hrs. Advanced income taxation as relates to corporations, partnerships, pass through entities, trusts, and estates. Examines a framework for integrating tax planning into accounting and business decisions. Prerequisite(s): ACCT 4150 (120:132); junior standing. (Spring)

ACCT 4065/5065 (120:145g). Principles of Fraud Examination — 3 hrs. Examination of motivation, prevention, detection, investigation, and resolution of fraud. Prerequisite(s): ACCT 2120 (120:030); ACCT 2130 (120:031); ACCT 3120 (120:129); ACCT 3122 (120:130); ACCT 4160 (120:134); ACCT 3140 (120:136); MGMT 2080 (150:080); junior standing. (Fall and Spring)

ACCT 4070/5070 (120:139g). Government and Not-for-Profit Accounting — 3 hrs. In-depth coverage of the theory and practice of governmental and not-for-profit accounting. Includes financial reporting requirements for government-wide consolidations/reconciliations and CAFR. Prerequisite(s): ACCT 2120 (120:030); ACCT 2130 (120:031); ACCT 3120 (120:031); ACCT 3179 (120:179); ACCT 3090 (120:169), ACCT 3092/5092 (120:170g), ACCT 3179 (120:179), and ACCT 6090 (120:269).
Accounting Courses (ACCT)

3120 (120:129); ACCT 3122 (120:130); junior standing. (Fall and Spring)

**ACCT 4080 (120:148). FAR Review — 3 hrs.**
Designed to aid candidates in developing approaches to solutions of problems and answers to questions in the CPA examinations. Prerequisite(s): ACCT 2120 (120:030); ACCT 2130 (120:031); ACCT 3120 (120:129); ACCT 3121 (120:130); ACCT 3122 (120:130); ACCT 3140 (120:136); ACCT 4150 (120:132); ACCT 4160 (120:134); junior standing. (Spring)

**ACCT 4082 (120:149). Regulation Review — 3 hrs.**
Intensive study of business law and income tax. Designed to assist accounting students as they prepare for the regulation portion of the CPA examination. Prerequisite(s): ACCT 2120 (120:030); ACCT 2130 (120:031); ACCT 3120 (120:129); ACCT 3121 (120:130); ACCT 3130 (120:131); ACCT 3140 (120:136); ACCT 4150 (120:132); ACCT 4160 (120:134); ACCT 6170 (120:201) or ACCT 3075; junior standing or admission to the MAcc program. (Spring)

**ACCT 4084 (120:150). Auditing Review — 1 hr.**
Intensive review of auditing concepts to prepare accounting students for the Auditing section of the CPA examination. Prerequisite(s): ACCT 2120 (120:030); ACCT 2130 (120:031); ACCT 3120 (120:129); ACCT 3121 (120:130); ACCT 3130 (120:131); ACCT 3140 (120:136); ACCT 4150 (120:132); ACCT 4160 (120:134); junior standing. (Spring)

**ACCT 4150 (120:132). Income Tax — 3 hrs.**
Introductory course in federal income taxation as applied to individuals and businesses; emphasis on income and expense recognition, capital gains and loss, individual taxation, and property transactions. Prerequisite(s): ACCT 2120 (120:030); ACCT 2130 (120:031); C- or better in ACCT 3120 (120:129); junior standing. (Variable)

**ACCT 4160 (120:134). Auditing — 3 hrs.**
Principles, practices, and procedures used to determine reliability of financial records and statements. Prerequisite(s): ACCT 2120 (120:030); ACCT 2130 (120:031); C- or better in ACCT 3120 (120:129); junior standing. (Fall and Spring)

**ACCT 6030 (120:262). Managerial Accounting — 3 hrs.**
Use of accounting data in managerial decision-making process and in the analysis and control of business operations. Prerequisite(s): ACCT 2120 (120:030) or equivalent; consent of MBA Director or MAcc Director. (Fall)

**ACCT 6032 (120:263). Cost Management — 3 hrs.**
Study of the development and implementation of cost management systems that support operations in "World Class" manufacturing, service, and other organizations. Includes activity-based costing, costs of quality, strategic control systems, and management control systems. Prerequisite(s): ACCT 3130 (120:131); admission to MAcc program. (Variable)

**ACCT 6052 (120:242). Advanced Tax Topics — 3 hrs.**
Covers advanced issues related to income taxation of corporations, partnerships, S corporations and fiduciaries, and estate and gift taxes. Emphasis on conceptual understanding and problem solving. Prerequisite(s): ACCT 4150 (120:132); admission to MAcc program. (Spring)

**ACCT 6060 (120:240). Advanced Auditing — 3 hrs.**
Examination of selected professional issues that will be confronted in practice. Specific topical coverage will vary as contemporary issues emerge. Prerequisite(s): ACCT 4160 (120:134); admission to MAcc program. (Variable)

**ACCT 6090 (120:269). Graduate Internship in Accounting — 1-6 hrs.**
Offers students enrolled in the Master of Accounting Program an opportunity to apply classroom learning in a professional accounting environment. Offered on credit/no credit basis only. Prerequisite(s): admission to MAcc program; consent of MAcc Coordinator. (Fall, Spring, Summer)

**ACCT 6092 (120:280). Topics in Accounting: Fraud Examination — 1-3 hrs.**
Selected topics in Accounting. May be repeated for maximum of 6 hours. Anticipated typical credit of 1 hour. Prerequisite(s): consent of MBA Director or admission to MAcc program. (Variable)

**ACCT 6120 (120:229). Financial Accounting Theory and Analysis — 3 hrs.**
In-depth review and analysis of theoretical foundations of corporate financial reporting. Prerequisite(s): admission to MAcc program. (Fall)

**ACCT 6140 (120:236). Advanced Accounting Systems — 3 hrs.**
Provides in-depth understanding of accounting information system technologies and theories as well as corporate governance as relates to internal control. Topics include the technologies and theories most relevant to current practice. Prerequisite(s): ACCT 3140 (120:136); MGMT 2080 (150:080); admission to MAcc program. (Fall)

**ACCT 6170 (120:201). Business Law for the Professional Accountant — 3 hrs.**
Topics necessary for accounting professionals including contracts, UCC, commercial paper, secured transactions, and bankruptcy. Prerequisite(s): admission to MAcc program. (Fall)

**ACCT 6175 (120:214). Applied Professional Research — 3 hrs.**
Study and application of research methods for accounting professionals in financial accounting, auditing, and tax with emphasis on communication and analytic skills. Prerequisite(s): ACCT 4150 (120:132); ACCT 4160 (120:134); admission to MAcc program. (Fall)

**ACCT 6285 (120:285). Individual Readings — 1-4 hrs.**
Directed readings and reports. May be repeated for maximum of 4 hours. Prerequisite(s): consent of MBA Director and department head, or consent of MAcc Coordinator. (Fall, Spring, Summer)

**ACCT 6289 (120:289). Seminar in Contemporary Issues in Accounting — 3 hrs.**
Seminar on topics offered on a rotating basis. Offerings include contemporary issues in auditing, tax planning, international tax and accounting, and accounting theory. May be repeated one time for additional credit. Prerequisite(s): consent of MBA Director or admission to MAcc program. (Variable)

**ACCT 6299 (120:299). Research — 1-3 hrs.**
May be repeated for credit. Prerequisite(s): consent of MBA Director and department head, or consent of MAcc Coordinator. (Fall, Spring, Summer)