ACCOUNTING • ACCT

2000 Survey of Accounting (3) Prereq.: ACCT 3001, with special honors emphasis for qualified students. Credit will not be given for this course and ACCT 2001.

2010 Introductory Financial Accounting (3) Prereq.: MATH 1021 or equivalent. An honors course, ACCT 2002, is also available. Credit will not be given for both this course and ACCT 2002. Required of all students in the E. J. Ourso College of Business. Students in nonbusiness curricula are advised to enroll in ACCT 2000 if they are given the option of ACCT 2000 or ACCT 2001, unless they plan to pursue a business degree at a subsequent date.

Financial accounting with emphasis on knowledge required for completion of the accounting cycle, including income measurement and financial statement preparation; accounting for current and plant assets, current and long-term liabilities, stockholders' equity, and cash flows.

2002 HONORS: Introductory Financial Accounting (3) Same as ACCT 2001, with special honors emphasis for qualified students. Credit will not be given for this course and ACCT 2001.

3001 Intermediate Accounting I—Part I (3) Prereq.: grade of C or above in ACCT 2101; MATH 1431. College of Business students or permission of department. An honors course, ACCT 3002, is also available. Credit will not be given for both this course and ACCT 2102. Principles and methods of accounting, with a focus on data gathering and preparation for purposes of internal and external decision making.

3002 Intermediate Accounting I—Part II (3) Same as ACCT 3001, with special honors emphasis for qualified students. Credit will not be given for this course and ACCT 3001.

3021 Intermediate Accounting II—Part I (3) Prereq.: grade of C or above in ACCT 3001. Continuation of ACCT 3001. Accounting for income taxes, partnerships, and nonbusiness concerns. Credit will not be given for this course and ACCT 2102. Accounting principles underpinning preparation of financial statements with an emphasis on measurement and reporting of selected balance-sheet items and related revenue and expense recognition.

3022 Intermediate Accounting II—Part II (3) Same as ACCT 3002, with special honors emphasis for qualified students. Credit will not be given for this course and ACCT 3002.

4021 Cases in Accounting Policy (3) Prereq.: accounting major with senior standing. Case approach; integrates financial accounting, cost accounting, and management accounting topics with the management and use of accounting information; emphasis on financial reporting to owners, the financial community, regulatory agencies and the general public; relationship of accounting to the law.

4022 Advanced Accounting (3) Prereq.: grade of C or above in ACCT 3001. Core financial accounting sequence; business combinations, consolidated financial statements, segment reporting, foreign operations, and Securities and Exchange Commission procedures.

4121 Advanced Cost Analysis (3) Prereq.: grade of C or above in ACCT 3211. Measurement, interpretation, planning, and control of costs; distribution costs; budgets and budgetary control; comparison of costs of business alternatives.

4221 Income Tax Accounting I (3) Prereq.: grade of C or above in ACCT 3221. MS in accounting students or permission of department. Credit will not be given for both this course and ACCT 7201. Fundamentals of federal income taxation, with respect to partners, corporations, and shareholders.

4225 Research in Federal Income Taxation (3) Prereq.: registration in or grade of C or above in ACCT 3221. MS in accounting students or permission of department. Credit will not be given for this course and ACCT 7210. Techniques and practices for the preparation of federal income tax returns.

4231 Internship in Accounting (3) Prereq.: permission of instructor and department chair. Required. Of grade of C or above in ACCT 3221 or 3233; MS in accounting students or permission of department. Independent audit function; generally accepted auditing standards; audit software systems; processing (EDP) control, audit applications, and generalized audit software systems.

4235 Fraud Auditing and Forensic Accounting (3) Prereq.: grade of C or above in ACCT 3001. MS in accounting students or permission of department. Credit will not be given for this course and ACCT 7255. Preemptive and reactive fraud auditing including audit committee and liability related decision making for prevention, detection, investigation, and reporting of fraud.

4261 Environmental and Security Auditing (3) Prereq.: grade of C or above in ACCT 4215. Study of "green" accounting, environmental issues, and legal issues relative to environmental laws and safety regulations; emphasis on current laws and compliance auditing methods.

4244 EDP Auditing (3) Prereq.: grade of C or above in ACCT 3222 or 3233; MS in Accounting students or permission of department. Credit will not be given for this course and ACCT 7244 or ISDS 4244. Electronic data processing (EDP) control, audit applications, and generalized audit software systems.

4333 Internship in Internal Auditing (3) Prereq.: permission of instructor and department chair required. Credit will not be given for this course and ACCT 4251 or 7231 or 7333. Pass-fail grading. At least 20 hours per week (3 credits) of learning experience in internal auditing under the general supervision of a faculty member and direct supervision of a professional in accounting. Grading based on the faculty member's evaluation, a written report by the professional supervisor, and a written report by the student.

4323 Advanced Auditing (3) Prereq.: grade of C or above in ACCT 3233. MS in accounting students or permission of department. Independent auditor's legal and ethical obligations to society; responsibility for the detection and reporting of fraud; statistical sampling concepts and applications; extensions of the auditor's function including operational auditing, compliance auditing, and reporting on other types of financial and nonfinancial information.

4333 Case Studies in Auditing (3) Prereq.: grade of C or above in ACCT 3233. Case studies in operational auditing, compliance, and financial audits.

4341 Internal Auditing II (3) Prereq.: grade of C or above in ACCT 3233. Operation, organization, and quality control audits; organization strategy.

4355 Fraud Auditing and Forensic Accounting (3) Prereq.: grade of C or above in ACCT 3001; MS in Accounting students or permission of department. Credit will not be given for this course and ACCT 7255. Preemptive and reactive fraud auditing including audit committee and liability related decision making for prevention, detection, investigation, and reporting of fraud.

4261 Environmental and Security Auditing (3) Prereq.: grade of C or above in ACCT 4215. Study of "green" accounting, environmental issues, and legal issues relative to environmental laws and safety regulations; emphasis on current laws and compliance auditing methods.

4244 EDP Auditing (3) Prereq.: grade of C or above in ACCT 3222 or 3233; MS in Accounting students or permission of department. Credit will not be given for this course and ACCT 7244 or ISDS 4244. Electronic data processing (EDP) control, audit applications, and generalized audit software systems.

7021 Advanced Theory of Accounts (3) Prereq.: ACCT 3021 and consent of instructor; or ACCT 4022. MS in accounting students or permission of department. Corporate reporting strategies and practices by managers; preparation of financial statements; interpretation of corporate financial reports.

7122 Budgeting, Cost Analysis, and Control (3) Prereq.: ACCT 3121. Use of external accounting systems for determining costs of operations; cost classifications and budgeting; cost accounting systems; control and reporting of cost; tax consequences of the formation and operation of a business entity, and distributions to the owners.

7201 Tax Aspects of Business Enterprises (3) Prereq.: ACCT 3021 or equivalent. Basic concepts of business enterprises, including partnerships, corporations, non-business enterprises, tax consequences of the formation and operation of a business entity, and distributions to the owners.

7202 Federal Taxation of Estates and Trusts (3) Prereq.: ACCT 7201. Income tax consequences of the sales and exchanges of equity interests, the redemptions of equity interests, and business divisions and liquidations.

7203 Taxation of Corporations and Shareholders (3) Prereq.: ACCT 3211 or equivalent. Credit will not be given for this course and ACCT 4221. Basic tax concepts of corporations, including creation, operation, ownership changes, acquisitions, liquidations, reorganizations, and consolidations; tax return preparation.

7210 Tax Research, Planning and Business Decision Making (3) Prereq.: ACCT 3221 or equivalent. Credit will not be given for this course and ACCT 4221. Basic tax research methodology based on the Internal Revenue Code, regulations and rulings, judicial and administrative interpretations, annotated computerized tax research methods, and techniques of communicating research results.

7211 Auditing Theory and Standards (3) Prereq.: ACCT 3222; MS in accounting students or permission of instructor. A comprehensive analysis of the theory and practice of independent auditing.

7212 Internship in Accounting (3) Prereq.: permission of instructor and department chair required. Credit will not be given for this course and ACCT 4221 or 3241 or ISDS 4244. MS in accounting students or permission of department. Credit will not be given for this course and ACCT 7212. MS in accounting students or permission of department. Grading based on the faculty member's evaluation, a written report by the professional supervisor, and a written report by the student.

7220 Internship in Accounting (3) Prereq.: MS in accounting students or permission of instructor. A comprehensive analysis of the theory and practice of independent auditing.

7221 Account Information Systems (3) Prereq.: grade of C or above in ACCT 3021. MS in accounting students or permission of department. Credit will not be given for this course and ACCT 7201. Audit software systems; processing (EDP) control, audit applications, and generalized audit software systems.

7233 Graduate Accounting Elective (3) Prereq.: account information systems. Related to a major interest area of tax law. For MBA and MS students.

7244 Systems Auditing (3) Prereq.: ACCT 1222 or 3233, or permission of instructor. Credit will not be given for this course and ACCT 4244 or ISDS 4244. Selected topics in the control and audit of computer systems.

7250 Current Topics in Federal Income Taxation (3) Prereq.: ACCT 3221 or equivalent. May be taken for a max. of 6 hrs. of credit. Tax research and planning in current major interest areas of tax law.

7252 Fundamentals of Federal Income Tax (3) Prereq.: ACCT 3221 or equivalent. Relationship among statutes, case law, congressional committee reports, and administrative pronouncements.

7255 Internal Revenue Service Practice and Procedure (3) MS in accounting students or permission of department. Practices and procedures of the Internal Revenue Service; class presentation.

7270 Statement and Report Presentation and Analysis (3) MS in accounting students or permission of department.

7301 Financial Information Systems (3) Prereq.: ACCT 3001 or equivalent. MS in accounting students or permission of department. Basic knowledge of computers and databases. Financial information systems, with emphasis on the analysis of data and it's use in financial planning, control, and reporting.

7310 Tax Aspects of Personal Financial Planning (3) Prereq.: ACCT 3221. Basic concepts of estate and gift taxation and income taxes as they affect personal tax planning; emphasis on wealth accumulation.
7333 Internship in Internal Auditing (3) Prereq.: permission of instructor and department chair required. Credit will not be given for ACCT 4231 or 4232 or 4321 or 4521. Pass-fail grading. At least 20 hrs per week of learning experience in internal auditing under the general supervision of a professional and direct supervision of a professional in internal auditing. Grading based on the faculty member’s evaluation and a written report by the professional supervisors and a written report by the intern. 4701 Ethics for Professional Accountants (3) Prereq.: MS in accounting students or permission of department. Case approach to ethical and professional issues in the environment of the practice of professional accounting.

7421 Public Sector Accounting and Reporting (3) Prereq.: ACCT 3001, MS in accounting students or permission of department. Credit will not be given for this course and ACCT 4421. Public sector management competencies for executive directors, managers, accountants, and consultants for government and nonprofit organizations; topics include financial reporting, regulation, managerial, auditing, taxation, and information systems issues in governmental and nonprofit entities.

7601 International Accounting (3) MS in accounting students or permission of department. Accounting principles, auditing environments, financial reporting requirements applicable to multinational corporations; causes of international accounting problems.

8900 Prearranged Internship (1-9) May be repeated for credit. Pass-fail grading. Permission of instructor and department chair required.

9000 Dissertation Research (1-12 per sem.) S/U grading.

9001 Accounting Research I (3) For doctoral students only. Research methods in accounting and a survey of the accounting research literature.

9002 Accounting Research II (3) For doctoral students only. Theory and evidence relating to internal decision making and control, financial accounting, and auditing.

9003 Accounting Research III (3) For doctoral students only. Controversies and research relating to internal decision making and control, financial accounting, and auditing.

9004 Accounting Research IV (3) For doctoral students only. May be taken for a max. of 6 hrs. of credit. Seminar in current accounting research topics.

AEROSPACE STUDIES • ASST

1001, 1002 The Foundations of the United States Air Force (1,1) F S Coreq.: ASST 1011, 1012. Fundamentals of leadership, effective communication, organizational elements, and weapons of systems of today’s Air Force.


2001, 2002 Air Force Leadership Studies (3,3) F S Coreq.: permission of instructor. Coreq.: ASST 2001, 2002. Skills required by the successful leader; individual motivational and behavioral processes; leadership, communication, and group dynamics; use of analytical aids in planning and organizing; total quality management; ethics, management of change, organizational power, politics, and managerial strategy.

3011, 3012 Leadership Laboratory III (1,1) F S Coreq.: ASST 3001, 3002. 3 hrs. lab. Pass-fail grading. Experiences designed to develop leadership potential; study of Air Force customs and courtesies; drill and ceremonies; career opportunities; and the life and work of an Air Force junior officer.

4001, 4002 National Security Affairs/Preparation for Active Duty (3,3) F S Coreq.: permission of instructor. Coreq.: ASST 4011, 4012. Organization and implementation of national security; evolution of strategy; management of conflict; and civil-military interaction; military professionalism and leadership in the modern military system.

4011, 4012 Leadership Laboratory IV (1,1) F S Coreq.: ASST 4001, 4002. 3 hrs. leadership lab. Pass-fail grading. Advanced development of leadership skills through planning and leading activities; study of Air Force customs and courtesies; drill and ceremonies; career opportunities; and the life and work of an Air Force officer.

Leadership Lab (F S One hour per week throughout student’s involvement in AFROTC. Experiences designed to develop leadership potential; study of Air Force customs and courtesies; drill and ceremonies; career opportunities; and the life and work of an Air Force officer.

AFRICAN & AFRICAN AMERICAN STUDIES • AAAS

General education courses are marked with stars (★).

1001 Elementary Swahili Language and Culture I (4) S coreq: SWAH 1001.

1002 Elementary Swahili Language and Culture II (4) S coreq: SWAH 1002.


3033 Intermediate Swahili Language and Culture III (4) S coreq: SWAH 1003.


7410 Black Popular Culture (3) Explores participation by black peoples in the creation and critique of popular culture through media such as film, music and television and terms of topics such as representation and sexuality.

2511 Race Relations (3) S coreq: SOCL 2511.


2140 Black Popular Culture (3) Explores participation by black peoples in the creation and critique of popular culture through media such as film, music and television and terms of topics such as representation and sexuality.

2050 Contemporary Africa (3) African social and political institutions in transition; challenges of democratization and development in the current international context.

9004 Accounting Research IV (3) For doctoral students only. May be taken for a max. of 6 hrs. of credit. Seminar in current accounting research topics.

AEROSPACE STUDIES • ASST

1001, 1002 The Foundations of the United States Air Force (1,1) F S Coreq.: ASST 1011, 1012. Fundamentals of leadership, effective communication, organizational elements, and weapons of systems of today’s Air Force.


2001, 2002 Air Force Leadership Studies (3,3) F S Coreq.: permission of instructor. Coreq.: ASST 2001, 2002. Skills required by the successful leader; individual motivational and behavioral processes; leadership, communication, and group dynamics; use of analytical aids in planning and organizing; total quality management; ethics, management of change, organizational power, politics, and managerial strategy.

3011, 3012 Leadership Laboratory III (1,1) F S Coreq.: ASST 3001, 3002. 3 hrs. lab. Pass-fail grading. Experiences designed to develop leadership potential; study of Air Force customs and courtesies; drill and ceremonies; career opportunities; and the life and work of an Air Force junior officer.

4001, 4002 National Security Affairs/Preparation for Active Duty (3,3) F S Coreq.: permission of instructor. Coreq.: ASST 4011, 4012. Organization and implementation of national security; evolution of strategy; management of conflict; and civil-military interaction; military professionalism and leadership in the modern military system.

4011, 4012 Leadership Laboratory IV (1,1) F S Coreq.: ASST 4001, 4002. 3 hrs. leadership lab. Pass-fail grading. Advanced development of leadership skills through planning and leading activities; study of Air Force customs and courtesies; drill and ceremonies; career opportunities; and the life and work of an Air Force officer.

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