

# Accounting (ACCT)

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## Courses

### ACCT A101 Principles of Financial Accounting I 3 Credits

Introduces a first semester of financial accounting with emphasis on procedures for recording, analyzing and summarizing accounting transactions. Includes discussion of the following asset categories: cash, accounts receivable and inventory. Taught from the perspective of the accountant or bookkeeper who is responsible for recording accounting transactions.

**Special Note:** ACCT A101 and ACCT A102 will satisfy requirement for ACCT A201. AAS Accounting majors must take ACCT A101 and ACCT A102.

**Registration Restrictions:** UAA-approved mathematics placement test scores may be used in lieu of prerequisite.

**Prerequisites:** MATH A055 with a minimum grade of C or MATH A060 with a minimum grade of C or MATH A105 with a minimum grade of C or MATH A121 with a minimum grade of C or MATH A151 with a minimum grade of C or MATH A152 with a minimum grade of C or MATH A155 with a minimum grade of C or MATH A221 with a minimum grade of C or MATH A251 with a minimum grade of C or MATH A252 with a minimum grade of C or MATH A253 with a minimum grade of C.

### ACCT A102 Principles of Financial Accounting II 3 Credits

Introduces the second semester of financial accounting with an emphasis on procedures for recording, analyzing, and summarizing accounting transactions dealing with long-term assets, current and long-term liabilities, as well as stockholder and partnership equity transactions and the statement of cash flows. Explained from the perspective of the accountant/bookkeeper who is responsible for recording accounting transactions.

**Special Note:** ACCT A101 and ACCT A102 will satisfy requirement for ACCT A201. AAS Accounting majors must take ACCT A101 and ACCT A102.

**Prerequisites:** ACCT A101 with a minimum grade of C.

### ACCT A120 Bookkeeping for Business I 3 Credits

Basic concepts and procedures of practical bookkeeping. Fundamental principles and practices necessary to record and report financial data in a service and merchandising business for manual systems and computerized systems.

**Special Note:** May be offered as either classroom or open-entry, individualized course.

### ACCT A201 Principles of Financial Accounting 3 Credits

Introduction to financial accounting concepts and principles.

Emphasizes the recognition and recording of financial information, the creation and understanding of financial statements, and the role accounting information takes in business and society.

**Special Note:** ACCT A101 and ACCT A102 will satisfy the requirement for ACCT A201. AAS Accounting majors must take ACCT A101 and ACCT A102.

**Registration Restrictions:** UAA-approved mathematics placement test scores may be used in lieu of prerequisites.

**Prerequisites:** MATH A105 with a minimum grade of C or MATH A121 with a minimum grade of C or MATH A151 with a minimum grade of C or MATH A221 with a minimum grade of C or MATH A251 with a minimum grade of C.

### ACCT A202 Principles of Managerial Accounting 3 Credits

Studies the generation and analysis of accounting information and its use by managers as they engage in planning, control and decision-making activities in business and non-business organizations. Topics include product costing, cost-volume-profit analysis, profit planning, variance analysis, relevant costs for decision making and capital budgeting decisions.

**Prerequisites:** ACCT A101 with a minimum grade of C or ACCT A201 with a minimum grade of C.

### ACCT A210 Income Tax Preparation 3 Credits

Describes the process for preparing individual income tax returns. Includes tax research and tax planning with emphasis on primary and administrative sources of income tax law. Emphasizes the sources and interpretation of the tax laws and principles as well as how they apply to individuals.

**Prerequisites:** ((ACCT A101 with a minimum grade of C and ACCT A102 with a minimum grade of C) or ACCT A201 with a minimum grade of C) and CIS A110 with a minimum grade of C.

### ACCT A222 Introduction to Computerized Accounting 3 Credits

Introduces the processing of accounting information using commercial accounting software. Compares manual and computerized recording and processing of accounting transactions. Includes accounting cycle overview, maintenance of chart of accounts and master files, processing sales, receivables, cash receipts, purchases, payables, and cash payments. Prepares financial statements and other reports in computerized software systems and spreadsheet applications.

**Prerequisites:** ((ACCT A101 with a minimum grade of C and ACCT A102 with a minimum grade of C) or ACCT A201 with a minimum grade of C) and CIS A110 with a minimum grade of C.

### ACCT A225 Payroll Accounting 3 Credits

Introduces students to federal and state laws and regulations that affect payroll and employment practices. Topics covered include calculation of wages, withholding taxes, health, retirement, and other voluntary deductions and preparation of payroll tax reports. Also includes recording and posting of payroll information to accounting records manually and using computerized software.

**Prerequisites:** ((ACCT A101 with a minimum grade of C and ACCT A102 with a minimum grade of C) or ACCT A201 with a minimum grade of C) and CIS A110 with a minimum grade of C.

**ACCT A230** Workpaper Preparation and Presentation **3 Credits**

Emphasizes preparation and analysis of workpapers to support year-end corporate financial statements. Includes an in-depth analysis of major balance sheet accounts and a study of financial statement presentation formats and requirements.

**Prerequisites:** ACCT A101 with a minimum grade of C and ACCT A102 with a minimum grade of C and ACCT A222 with a minimum grade of C and CIS A110 with a minimum grade of C.

**ACCT A295** Entry-Level Accounting Internship **3 Credits**

Work experience in an approved bookkeeping or clerical position with supervision and training in various phases of accounting.

**Special Note:** May be repeated for credit, but only 3 credits will apply to degree requirements.

**Registration Restrictions:** Permission of College of Business and Public Policy accounting faculty internship coordinator; cumulative GPA of 2.75 or higher; must be an AAS Accounting major.

**Prerequisites:** ACCT A101 with a minimum grade of C and ACCT A102 with a minimum grade of C and WRTG A111 with a minimum grade of C and (COMM A111 with a minimum grade of C or COMM A235 with a minimum grade of C or COMM A237 with a minimum grade of C or COMM A241 with a minimum grade of C).

**ACCT A301** Intermediate Accounting I **3 Credits**

Provides an in-depth study of the accounting sequence, principles and rules governing financial statements and balance sheet accounts including cash; receivables; inventory; property, plant and equipment; and intangibles.

**Registration Restrictions:** College of Business and Public Policy majors must be admitted to upper-division standing.

**Prerequisites:** ((ACCT A101 with a minimum grade of C and ACCT A102 with a minimum grade of C) or ACCT A201 with a minimum grade of C) and ACCT A202 with a minimum grade of C.

**ACCT A302** Intermediate Accounting II **3 Credits**

A continuation of the study of intermediate accounting, including the principles governing financial reporting of investments, liabilities, stockholders' equity, revenues and cash flows.

**Registration Restrictions:** College of Business and Public Policy majors must be admitted to upper-division standing.

**Prerequisites:** ACCT A301 with a minimum grade of C.

**ACCT A316** Accounting Information Systems **3 Credits**

Studies the Accounting Information System (AIS) as an integral component of an enterprise information system. Covers internal controls, systems documentation, accounting cycles, and exposes students to the use of technology including MS Excel.

**Registration Restrictions:** College of Business and Public Policy majors must be admitted to upper-division standing

**Prerequisites:** ((ACCT A101 with a minimum grade of C and ACCT A102 with a minimum grade of C) or ACCT A201 with a minimum grade of C) and ACCT A202 with a minimum grade of C and CIS A110 with a minimum grade of C.

**ACCT A342** Managerial Cost Accounting **3 Credits**

Examines the nature, objectives and procedures of cost management as applied to product and service costing, decision-making, cost planning, and control systems.

**Registration Restrictions:** College of Business and Public Policy majors must be admitted to upper-division standing.

**Prerequisites:** ACCT A202 with a minimum grade of C.

**ACCT A401** Advanced Accounting **3 Credits**

The study of accounting for expanded business entities. Topics include: corporate purchase consolidations; partnership formation and dissolution; and foreign currency transactions, translations, and hedges.

**Registration Restrictions:** College of Business and Public Policy majors must be admitted to upper-division standing.

**Prerequisites:** ACCT A302 with a minimum grade of C.

**ACCT A409** Individual Income Tax **3 Credits**

Studies federal income tax law as it applies to individuals, sole proprietors and property transactions. Emphasizes application, theory, research and tax planning.

**Registration Restrictions:** College of Business and Public Policy majors must be admitted to upper-division standing.

**Prerequisites:** ACCT A301 with a minimum grade of C.

**ACCT A410** Corporate and Partnership Income Tax **3 Credits**

Studies federal income tax law as it applies to partnerships, C-corporations and S-corporations. Emphasizes application, theory, research and tax planning.

**Registration Restrictions:** College of Business and Public Policy majors must be admitted to upper-division standing.

**Prerequisites:** ACCT A302 with a minimum grade of C.

**ACCT A420** Fraud Examination **3 Credits**

Provides an overview of the nature of fraud and its impact on individuals and businesses. Examines fraud detection, investigation and prevention techniques. Analyzes various types of fraud, including employee embezzlement, management fraud, investment scams, vendor fraud and customer fraud. Emphasizes the need for strong internal control systems, codes of ethics, and financial statement and analysis techniques.

**Registration Restrictions:** College of Business and Public Policy majors must be admitted to upper-division standing.

**Prerequisites:** ACCT A301 with a minimum grade of C.

**ACCT A422** Justice for Fraud Victims **3 Credits**

Utilizes forensic accounting techniques to investigate actual fraud cases that are brought to the class by law enforcement.

**Registration Restrictions:** Instructor permission. College of Business and Public Policy majors must be admitted to upper-division standing.

**Prerequisites:** (ACCT A302 with a minimum grade of C and ACCT A316 with a minimum grade of C) or ACCT A420 with a minimum grade of C.

**ACCT A430** Governmental and Not-for-Profit Accounting **3 Credits**

Covers fund accounting and financial reporting for governmental and not-for-profit entities including state and local governments, the federal government, colleges and universities, and health care organizations.

**Registration Restrictions:** College of Business and Public Policy majors must be admitted to upper-division standing.

**Prerequisites:** ACCT A301 with a minimum grade of C.

**ACCT A452 Auditing 3 Credits**

Studies professional standards applicable to independent auditor's examination of financial statements and related expression(s) of opinion.

**Registration Restrictions:** College of Business and Public Policy majors must be admitted to upper-division standing. Completion of all GER Tier 1 (basic college-level skills) courses.

**Prerequisites:** ACCT A302 with a minimum grade of C and ACCT A316 with a minimum grade of C.

**Attributes:** UAA Integrative Capstone GER.

**ACCT A495 Advanced Accounting Internship 3 Credits**

Integrates classroom study with work experience in an approved accounting position with supervision and training in the public and/or private sectors.

**Special Note:** May not be used to satisfy upper-division Accounting elective requirement. May be repeated for credit but only 6 credits will apply to degree requirements.

**Registration Restrictions:** Must be admitted to the BBA Accounting program; permission of College of Business and Public Policy accounting faculty internship coordinator; upper division standing; cumulative GPA of 2.75 or higher; cumulative GPA 3.00 or higher in major.

**Prerequisites:** ACCT A301 with a minimum grade of C.

**ACCT A601 Accounting Foundations for Executives 3 Credits**

A traditional survey of accounting for the core requirement in the MBA program. Covers common financial and managerial topics with brief exposures to systems, auditing, non-profit, partnerships and joint ventures.

**Registration Restrictions:** Graduate standing

**ACCT A650 Seminar in Executive Uses of Accounting 3 Credits**

Examines the correct use and interpretation of accounting data at the executive and board of directors level. Discusses company goals, human behaviors associated with accounting choices, and the difficulties of establishing financial controls that produce fair and informative audits. Explores misconduct, financial mismanagement, shenanigans and ethical dilemmas in financial reporting. Also examines value creation, forecasting and performance evaluations.

**Registration Restrictions:** Admission to MBA program or permission of instructor.

**Prerequisites:** ACCT A601 with a minimum grade of C and BA A603 with a minimum grade of C.

**ACCT A654 Ethics, Law and Corporate Governance 3 Credits**

Introduces ethical reasoning, corporate law and corporate governance. Topics covered include business ethics, agency problems, incentive and monitoring mechanisms, investor and creditor protection, board and ownership structures, shareholder activism, corporate takeovers, corporate social responsibility, and regulations.

**Registration Restrictions:** Admission to MBA program or instructor permission