

Instructional Units and Programs

School of

Accountancy

College of Business

Head: Ernst & Young Professor *Clifford R. Skousen*, international, managerial, financial
Office in Business 511, (435) 797-2331

Associate Head and Director, Accounting Graduate Programs: Professor *Richard L. Jenson*, systems

Director of Research: Arthur Andersen Alumni Professor *Richard L. Ratliff*, auditing, financial, internal audit

FAX (435) 797-1475

E-mail mclark@b202.usu.edu

WWW <http://www.usu.edu/account>

Professor *I. Richard Johnson*, financial, business combinations; **Richard C. and Vera C. Stratford Professor** *David H. Luthy*, information systems; **Arthur Andersen Executive Professor** *Jay H. Price, Jr.*, financial, governmental, business combinations; **Professors Emeritus** *James W. Brackner*; *Frank A. Condie*; *Larzette G. Hale*; **Adjunct Professor** *M. Kay Jeppesen*, government contract accounting and administration; **Assistant Professors** *Rosemary R. Fullerton*, financial, managerial; *E. Vance Grange*, financial planning, tax; *Irvin T. Nelson*, accounting education, financial, managerial; **Adjunct Assistant Professor** *Dale G. Siler*, business law, tax; **Lecturer** *Franklin D. Shuman*, financial, managerial, governmental, business combinations, CPA review; **Temporary Instructor** *Jack W. Peterson*, financial

Degrees offered: Bachelor of Science (BS), Bachelor of Arts (BA) in Accounting; BS, BA in Accounting Information Systems; Master of Accounting (MAcc); participates in Master of Business Administration (MBA)

Undergraduate options: The *BS or BA in Accounting* requires selection of one of the following options: Accounting, Agribusiness, Business Information Systems, Economics, Finance, Human Resource Management, Management, Marketing, Personal Financial Planning, or Production. Many of these options qualify for a minor. A dual major in Accounting and Economics is available. **Graduate specializations:** MAcc—Professional Accountancy, Taxation, Personal Financial Planning, Information Systems, and Finance. MBAs with specializations in Accounting and Personal Financial Planning are offered in the College of Business (see MBA—Accounting and MBA—Personal Financial Planning programs).

Undergraduate minors offered: Accounting and Personal Financial Planning

Undergraduate Programs

Mission

The mission of the School of Accountancy at Utah State University is excellence in accounting education through teaching, research, and service. The school endeavors to provide high-quality accounting preparation for professional careers to on-campus and extension students, to intellectually contribute to the field of accounting through the dissemination of meaningful research, and to render service. The school is dedicated to fostering economic and social progress, and to developing students into responsible and ethical citizens committed to active roles in their profession and service to society with a quest for lifelong learning.

Objectives

The objective of the School of Accountancy is to provide high quality accounting preparation for professional careers in industry, public accounting, and other organizations. The undergraduate programs are devoted to providing basic conceptual accounting, information systems, and business knowledge, along with general education, as a well-rounded foundation for career development. The fostering of high-quality student organizations is fundamental to the career-development process for on-campus programs.

The accounting curriculum is designed to help students prepare to meet changes in social, economic, and technological development. Academic course requirements for the bachelor's

degrees include general education coursework, as well as supporting courses in mathematics, economics, business information systems, business communications, business administration, accountancy, and information technology. The programs provide an opportunity to choose from a number of elective courses to broaden educational backgrounds and enhance employment opportunities.

Career Opportunities

Practice in the profession of accounting has become more complex, with computerized information and accounting systems becoming an integral part of the various accounting and business functions. University training is essential to prepare for high-level accounting careers in business, government, and public accounting.

Graduates of the accounting and accounting information systems programs find employment in a variety of industrial companies, nonbusiness and government agencies, and both large and small public accounting and business advisor firms. Graduates hold all levels of positions within organizations, including supervisors, managers, partners, controllers, financial vice presidents, and chief executive officers. Nonbusiness units and government agencies, such as the Utah State Auditors Office, the Federal Bureau of Investigation, and the Internal Revenue Service, provide jobs in many varied accounting functions. Accounting information systems graduates are prepared to pursue careers in electronic commerce, information technology, auditing, business systems consulting, information risk assessment, web assurance, and many other emerging areas.

Requirements

College of Business Requirements. All students majoring in accounting must satisfy the College of Business requirements, provided on pages 83-84. Academic advising about these requirements is available in the College of Business Student Service Center, Business 308.

General Instructions for all Accounting Majors. Since some accounting courses are not offered every semester and many have prerequisites, students should plan their program at least a year ahead.

Accounting and Accounting Information Systems Major Requirements. For a bachelor's degree in accounting or accounting information systems, students must complete at least 120 credits, including at least 24 credits in accounting and at least 90 credits in nonaccounting courses (Acct 1000 and 3250 are considered nonaccounting). At least 51 credits must be from courses outside the College of Business (see page 84). All accounting and accounting information systems majors are required to complete the University Studies requirements (see pages 56-63), the College of Business Advanced Standing requirements (see page 84), and BIS 3450 or 3500 or CS 3500 (BIS 3450 or 3500 is required for a BIS minor); BA 3400, 3500, 3700; Econ 3400; MHR 3110, 4880 or 4890, Acct 3110, 3120, 3250, 3310, 4500, 4510. In addition, accounting majors must complete Acct 3410 and select one of the option areas below. Accounting information systems majors must complete Acct 5600; BIS 3330, 3450, 4330, and 5700.

Option Areas for Accounting Majors

(Those marked with an "*" qualify for a minor.)

Accounting. Select 6 additional accounting credits from the following: Acct 4900, 5100, 5210, 5220, 5400, and 5650. Acct 5210, 5220, and 5400 (or their equivalents) must be completed either prior to or as part of an MAcc or MBA-Accounting degree. Acct 6040 may be taken at the graduate level, instead of Acct 5210 and 5220. However, Acct 6210 and 6220 are recommended.

***Agribusiness.** Select 12 additional credits in economics and accounting from the following: Econ 3030, 3050, 4030, plus one additional course from economics or accounting.

***Business Information Systems.** Select 12 additional credits in business information systems and computer science from the following: BIS 2300, 3100, and 3330; plus one course selected from CS 1700, 3410, or 3510.

***Economics.** Select 12 additional credits in economics and/or accounting from the following: Econ 4010 or 5010 and Econ 4020 or 5000, plus two additional courses from economics or accounting. If the two additional courses are selected from economics, requirements for a dual major in accounting and economics may be met (see *Dual Major* below).

***Finance.** Select 12 additional credits in business administration and/or accounting from the following: BA 4450, 4460, and two courses from: BA 4300, 4410, 4420, 4430. (One additional accounting course may be substituted for one of the two BA courses listed in this group.)

***Human Resource Management.** Select 12 additional credits from the following: MHR 3710 and 4630 (required), plus two additional courses chosen from MHR 3720, 3810, 3820, 5640; Econ 5670 or 5680; Phil 3520 or MHR 4730; BIS 4350; or other classes as determined through MHR advisement.

***Management.** Select 12 additional credits from the following: MHR 3710 and 3820 (required), plus two additional courses chosen from MHR 3720, 3810, 4730, 5640; Phil 3520 or MHR 4730; BIS 4350; Econ 5670 or 5680; or other classes as determined through MHR advisement.

***Marketing.** Complete 12 additional credits in business administration and accounting as follows: BA 4510, 4530, 4540, 4550. (One additional accounting course may be substituted for BA 4530 or 4540.)

Personal Financial Planning. This option will *not* appear on student transcripts, and will *not* qualify as a minor for students majoring in accounting or accounting information systems. Complete 12 additional credits in personal financial planning and business administration as follows: PFP 5060, 5070, 5080; BA 3460 or 4460.

***Production.** Select 12 additional credits in business administration and accounting from the following: BA 4720, and three courses from BA 3080, 4750, 4790, 5730 (one additional accounting course may be substituted for one of the BA courses listed in this group).

Dual Major

Accounting and Economics Dual Major. Select 12 credits in economics in addition to the courses required for an accounting major from the following: Econ 4010 or 5010; Econ 4020 or 5000; and 6 credits of upper-division Economics electives.

Accounting Minor

Students with a major in an area other than accounting or accounting information systems may qualify for an accounting minor by completing the following 6 courses (18 credits): Acct 2010, 2020, 3110, 3120, 3310, and 3410 or 4500. A 2.5 grade point average must be achieved for accounting courses taken.

Personal Financial Planning Minor

Students with a major in an area other than accounting may qualify for a personal financial planning minor by completing, with at least a 2.5 grade point average, the following 5 courses (15 credits): Acct 3410, PFP 5060, 5070, 5080, and BA 3460 or 4460. These courses are registered with the Certified Financial Planner (CFP)® Board of Standards. Students completing these courses will qualify to sit for the comprehensive CFP® Examination.

Second Bachelor's Degree in Accounting or Accounting Information Systems

Students seeking a second bachelor's degree in accounting or accounting information systems must be approved by the School of Accountancy, must achieve an accounting and overall grade point average of 2.5, and must complete the course of study listed above for an accounting or accounting information systems major. Students working toward a second bachelor's degree may substitute Acct 6010 for Acct 2010 and 2020.

Honors Degree Option

Academically able students who would like to experience the major in greater depth are encouraged to pursue Department Honors. Honors students will have the opportunity of working one-on-one with professors in selected classes. They will do original, independent work, taking them beyond the basics and allowing them to enjoy the benefits of close supervision and mentorship. Their senior project will provide an opportunity to collaborate with a faculty member on a problem which is significant personally and in accounting. Participating in Department Honors may enhance students' chances of obtaining fellowships and admission to graduate school, and gains them membership in the USU Honors Program. For further information about Department Honors, contact the College of Business Honors Advisor, Professor Dwight Israelsen, Business 608, tel. (435) 797-2298; contact the Honors Office, Merrill Library 374; or visit the Honors website at <http://www.usu.edu/honors>.

Beta Alpha Psi

The Delta Omega Chapter of Beta Alpha Psi, the national honorary and professional accounting fraternity, provides many professional accounting experiences for qualifying accounting students throughout their academic program.

Institute of Management Accountants

The student chapter of the Institute of Management Accountants (IMA) provides professional experiences in the area of management accounting. This organization is especially for students interested in careers in industry, not-for-profit organizations, governmental organizations, and accounting and business entrepreneurship.

Graduate Programs

The graduate programs provide greater breadth and depth in accounting, taxation, information systems, and management to develop a high level of understanding, skill, and leadership capability to enter professional accountancy and related business careers. The Master of Accounting (MAcc) and the Master of Business Administration-Accounting Specialization (MBA-Accounting), offered by the College of Business, qualify graduates to sit for the Certified Public Accountant examination.

Admission Requirements

See general admission requirements, pages 72-73. In addition, candidates are selected based on the combined consideration of their score on the Graduate Management Admissions Test (GMAT) and their grade point average from the previous 60 semester credits (90 quarter credits) completed. Generally, 200 times the GPA plus the GMAT score must total 1,150 or more. Additionally, for MAcc Programs, the minimum acceptable GMAT score is at the 40th percentile (about 500) and the minimum GPA is 3.0. In addition, scores for each section of the GMAT must be at least at the 40th percentile. For information about admission to the MBA—Accounting Specialization Program, see Admission Requirements for the MBA Program, page 160. Letters of recommendation, professional experience, professional certification, and leadership are also considered in admission decisions for all accounting graduate programs. Students may apply for admission to the graduate programs during their senior year of baccalaureate study. USU accounting students may take graduate courses during their last semester of undergraduate study, provided prerequisite courses have been completed, they have applied for admission and have been provisionally admitted into a graduate program, and a split registration form is approved by the dean of the School of Graduate Studies. (See *Split Form Policy*, page 74.)

Students with an undergraduate degree in accounting which meets the USU undergraduate accounting program requirements have completed all of the preparatory work for graduate study. Students with less than the equivalent of the undergraduate program are expected to make up the deficiencies. The director of Accounting Graduate Programs will assist in necessary program scheduling. Students are encouraged to satisfy undergraduate deficiencies by taking equivalent graduate business administration, management and human resources, and economics core courses when possible.

Graduate students are expected to maintain an overall GPA of 3.0 to remain in the program.

Complete information relative to the details of the program and course scheduling is available from the School of Accountancy.

Graduate Degree Programs

MAcc requirements for students who have an undergraduate accounting major or equivalent (30 credits)

Program of Study. Students matriculated in the Master of Accounting degree must complete an approved program of study consisting of at least 30 credits. This program must include completion of the Foundation Requirements, the MAcc Core Require-

ments, and one of the Areas of Specialization Requirements. At least 15 credits must be earned in approved Accounting courses numbered above 6010. At least 9 credits must be earned in approved courses outside of Accounting. Details for each requirement type are provided in the following paragraphs.

Foundation Requirements. Students who have not completed undergraduate coursework in Corporate Income Taxation (Acct 5400 or equivalent) must include Acct 6400 in their MAcc program of study. Students who have not completed undergraduate coursework in both Accounting for Business Combinations (Acct 5210 or equivalent) and Accounting for Government and Non-profit Entities (Acct 5220 or equivalent) must include the 6000-level offering of the omitted course in their MAcc program of study. If a student has taken neither course, he or she may register for Acct 6040.

MAcc Core Requirements. The core courses required for this degree include: Acct 6510, 6550; PFP 6560; and BIS 6150.

Master of Accounting Specializations

In addition to meeting the Foundation Requirements and MAcc Core Requirements, students complete requirements for one of the following specializations:

Professional Accountancy Specialization. Required courses for this specialization are: Acct 6350, 6500, and 6610.

Taxation Specialization. Required courses for this specialization are: Acct 6410, 6420, 6440, and 6460.

Personal Financial Planning Specialization. Students must complete Acct 6410 or 6960; PFP 6060, 6070, and 6080. In addition, students must complete, or have previously completed, the equivalent of BA 3460 or 4460 (neither of these courses count as part of the 30-credit MAcc degree requirement). This specialization satisfies the requirements to sit for the national Certified Financial Planner (CFP) examination.

Information Systems Specialization. Students must complete Acct 6500, 6610, and an additional 9 credits of approved systems-related courses.

Finance Specialization. Complete Acct 6350, 6610, plus 9 credits selected from approved finance-related courses.

Accelerated Program for Nonaccounting Undergraduate Majors

MAcc for nonaccounting undergraduate majors (39 to 60 credits). This program requires the successful completion of the Integrative Pre-MBA Core (Acct 6160, 18 credits), which is offered summer semester only, plus an additional 39 credits. Students with undergraduate degrees in business subjects (other than accounting) need not take the Integrative Pre-MBA Core and therefore may earn the MAcc in 39 credits. The 39 credits include: Acct 3110, 3120, 3310, 6030, 6040, the MAcc Core Requirements, one of the MAcc areas of specialization, and at least 9 credits of nonaccounting coursework.

MBA—Accounting Specialization

Students admitted to the MBA Program may earn an Accounting Specialization by completing the MBA Advanced Required Courses, 18 credits (see MBA program description, page 152), and at least 12 credits in accounting from those listed below. All of the accounting courses listed below (or their equivalents) must have been previously completed or completed as part of the MBA program. The required accounting courses are: Acct 3110, 3120, 3310, 3410, 6210, 6220, 6400, 6510; and Acct 6410 or 6610 or 6960. Students may substitute Acct 6030 for both Acct 3410 and 6400. Students may also substitute Acct 6040 for both Acct 6210 and 6220. At least nine credits must be taken in accounting courses numbered above 6010.

MBA—Personal Financial Planning Specialization

Students admitted to the MBA Program may earn a Personal Financial Planning Specialization by completing the MBA Advanced Required Courses, 18 credits (see MBA program description, page 161), and the following: PFP 6060, 6070, 6080; Acct 3410 or 6400; and BA 3460 or 4460. This specialization satisfies requirements to sit for the national Certified Financial Planner (CFP) examination.

Financial Assistance

Financial assistance is available in the form of President's Fellowships, Graduate School Fellowships, graduate assistantships, and special School of Accountancy scholarships. Applications for assistance should be made after the application for admission to the School of Graduate Studies is filed, but before March 1 of each year. Application forms are available from the School of Accountancy, and the awards are normally announced by April 15.

Professional Organizations and Activities

Graduate students are encouraged to participate in professional organizations, such as the USU chapters of Beta Alpha Psi (National Honors Fraternity for Financial Information Professionals), the Institute of Management Accountants, and the Financial Planning Student Association. The Federation of Schools of Accountancy, the American Institute of Certified Public Accountants, the Utah Association of Certified Public Accountants, and other professional organizations sponsor professional activities for accounting graduate students.

Accounting Courses (Acct)

Acct 1000. Business Orientation. Orients freshmen and transfer students to College of Business programs, academic and student services, professional organizations, and career possibilities. Also taught as BA 1000, BIS 1000, Econ 1000, and MHR 1000. (0.5 cr) (F,Sp)

Acct 1050. Accounting Essentials. Overview of accounting concepts, with special emphasis on practical applications. Taught only as a special extension course as requested. (3 cr)

Acct 1500. Accounting Software for Personal Applications. Instruction in the use of contemporary accounting and tax software designed for personal applications. (1-3 cr) ©

Acct 2010. Survey of Accounting I. Survey of uses of accounting information by investors and creditors for decision making. Emphasis on basic accounting principles used to prepare, analyze, and interpret financial statements. Prerequisites: Completion of 20 credits of college work and 2.2 GPA. (3 cr) (F,Sp,Su) ©

Acct 2020. Survey of Accounting II. Survey of uses of accounting information by managers for decision making, including planning, budgeting, and controlling operations. Emphasizes accumulation, analysis, and control of product and service costs. Prerequisite: Acct 2010. (3 cr) (F,Sp,Su) ©

Acct 2250. Introductory Internship. Introductory-level experience in a career-related position approved by the Cooperative Education Office. One credit for every 75 hours of internship experience, with a maximum of 9 credits. A maximum of 12 credits of 2250 and 4250 combined can be counted toward the minimum degree requirements for the College of Business. (1-9 cr) (F,Sp,Su) ©

Acct 2500. Accounting Software for Small Business Applications. Instruction in the use of contemporary accounting software designed for small business applications. (1-3 cr) ©

Acct 2600. Accounting for Small Business and Entrepreneurial Ventures. Accounting and reporting issues for small business and start-up enterprises. Topics include payroll, profit planning, government regulation, cash management, inventory control, tax issues, the accounting system, and other relevant concerns. (1-3 cr) ©

Acct 3110. Intermediate Financial Accounting and Reporting I. Study of accounting principles, theory, and practice relating to financial reporting of assets. Prerequisite: Acct 2020 or 6010 or 6160. (3 cr) (F,Sp,Su) ©

Acct 3120. Intermediate Financial Accounting and Reporting II. Study of accounting principles, theory, and practice relating to liabilities, equities, and other contemporary issues. Prerequisite: Acct 3110. (3 cr) (F,Sp,Su) ©

Acct 3250. Discussions With Business Leaders. Students attend Partners in Business Program seminar sessions to examine new methods for improving performance in organizations. Repeatable to a maximum of 1.5 credits. (0.5 cr) (F,Sp) ©

Acct 3310. Strategic Cost Management. Contemporary theory and applications in the accumulation, analysis, and interpretation of accounting information for internal decision-making and control. Prerequisite: Acct 2020. (3 cr) (F,Sp,Su) ©

Acct 3410. Income Taxation I. Emphasis on Federal income taxation of individuals. Introduction to tax research methods and taxation of corporations and partnerships. Prerequisite: Acct 2010. (3 cr) (F,Sp,Su)

Acct 4250. Advanced Internship. Advanced or middle-level internship experience in a career-related position approved by the Cooperative Education Office. One credit for every 75 hours of internship experience, with a maximum of 9 credits. (1-9 cr) (F,Sp,Su) ©

Acct 4500. Accounting Information Systems. Theoretical concepts underlying accounting systems' computerized support of business processes. Topics include accounting systems development, controls, security, and audit. Prerequisites: Acct 3110 and BIS 2450. (3 cr) (F,Sp,Su)

Acct 4510 (CI). Auditing Principles and Techniques. Fundamental principles and techniques of auditing and reporting of audits presented in the context of the audit logic sequence. Integrative applications emphasizing audits of organizational resources, processes, and systems. Also addresses ethics, legal environment, auditing standards, and fraud. (3 cr) (F,Sp)

Acct 4900. Independent Research and Readings. Selected reading and research individually assigned, handled, and directed. Problems of mutual interest to students and the instructor are investigated and reported. (1-3 cr) (F,Sp,Su) ©

Acct 4950H. Senior Honors Thesis/Project. Creative project that will then be written up, and presented, as a Senior Thesis as required for an Honors Plan. (3 cr) (Sp)

Acct 5050. Management Accounting Issues and Problems. Contemporary problems in management accounting, integrating issues in accounting, economics, finance, information systems, and management. Prerequisite: Senior-level accounting major or consent of instructor. (3 cr) (Sp)

Acct 5100 (d6100).¹ Government Contract Administration. Provides basic information and description of the general environment and content of government contracts (primarily U.S. government contracts). Emphasis on the administration of and accounting for these contracts. (3 cr) (Sp)

Acct 5210 (d6210). Accounting and Reporting for Business Combinations and International Issues. Study of accounting principles and theory relating to business combinations, foreign currency transactions, foreign affiliates, and segment and SEC reporting. Prerequisite: Acct 3120. (3 cr) (F,Su)

Acct 5220 (d6220). Accounting for Government, Nonprofit, and Other Entities and Issues. Study of accounting principles and theory relating to government and nonprofit organizations, partnerships, estates and trusts, and business insolvency. Prerequisite: Acct 3120. (3 cr) (Sp,Su)

Acct 5400 (d6400). Income Taxation II. Federal income taxation of partnerships, corporations, S-corporations, estates and trusts, and gifts. Prerequisite: Acct 3410. (3 cr) (F,Sp)

Acct 5600 (d6600). Information Systems Security and Audit. Study of computer security issues, including Internet security and systems auditing methodologies. (3 cr)

Acct 5650 (d6650). Accounting Topics and Issues. Selected contemporary accounting topics and issues, including the study of accounting for specialized industries. (1-3 cr) ©

Acct 6010. Financial and Managerial Accounting. Introduction to financial and managerial accounting at the graduate level. Prerequisite: Bachelor's degree or admission to graduate school. (3 cr) (F)

Acct 6020. Managerial Accounting and Control Systems. Study of contemporary issues and practices in managerial and cost accounting, computerized accounting information systems, internal control, and auditing. Prerequisites: Acct 2010 and 2020, or Acct 6010 or 6160. (3 cr) (F)

Acct 6030. Federal Income Taxation. Study of federal income taxation of individuals, corporations, partnerships, estates, and trusts. Prerequisite: Acct 2010 or 6010 or 6160. (3 cr) (F)

Acct 6040. Advanced Financial Accounting. Study of accounting theory and practice relating to business combinations, international operations and transactions, SEC reporting, and government and not-for-profit organizations. Prerequisite: Acct 3110. (3 cr) (Sp)

Acct 6100 (d5100). Government Contract Administration. Provides basic information and description of the general environment and content of government con-

tracts (primarily U.S. government contracts). Emphasis on the administration of and accounting for these contracts. (3 cr) (Sp)

Acct 6160. Integrative Pre-MBA Core. Integrates financial reporting, analysis, and markets; domestic and global economic and legal environments; creation and distribution of goods and services; and human behavior in organizations. Upon completion, students without undergraduate degrees in business are prepared to enter advanced MBA core. Also taught as BA 6160, BIS 6160, Econ 6160, and MHR 6160. (18 cr) (Su)

Acct 6180. Intra-session MBA Workshop. Intensive workshops designed to enhance the MBA experience. (0.5-1 cr) ®

Acct 6210 (d5210). Accounting and Reporting for Business Combinations and International Issues. Study of accounting principles and theory relating to business combinations, foreign currency transactions, foreign affiliates, and segment and SEC reporting. Prerequisite: Acct 3120. (3 cr) (F,Su)

Acct 6220 (d5220). Accounting for Government, Nonprofit, and Other Entities and Issues. Study of accounting principles and theory relating to government and nonprofit organizations, partnerships, estates and trusts, and business insolvency. Prerequisite: Acct 3120. (3 cr) (Sp,Su)

Acct 6250. Internship in Accounting. Graduate-level internship experience in accounting functions within industry, government, and public accounting firms. Repeatable to maximum of 6 credits. (1-6 cr) (F,Sp,Su) ®

Acct 6350. Accounting Strategies for Achieving Profit Goals. Action-oriented case studies to demonstrate management accounting techniques to achieve profit goals and business strategies in a variety of organizations. International accounting and ethical issues are addressed. Prerequisites: Acct 2010 and 2020, or Acct 6010 or 6160. (3 cr) (F,Sp)

Acct 6400 (d5400). Income Taxation II. Federal income taxation of partnerships, corporations, S-corporations, estates and trusts, and gifts. Prerequisite: Acct 3410. (3 cr) (F,Sp)

Acct 6410. Tax Research and Procedures. Methods of researching tax problems, case studies in tax administration, civil procedures and penalties, professional responsibility, and tax ethics for the tax practitioner. Prerequisites: Acct 3410 and 5400; or Acct 6030. (3 cr) (F)

Acct 6420. Taxation of Corporations and Shareholders. Concepts and principles governing the taxation of corporations and shareholders. Effect of taxes on corporation formation, capital structure, distributions, liquidations, and reorganizations. Prerequisites: Acct 3410 and 5400; or Acct 6030. (3 cr) (Su)

Acct 6440. Taxation of Partnerships, Estates, and Trusts. Concepts and principles governing the taxation of partnerships and partners and estates, trusts, and beneficiaries. Uses of partnerships and trusts in tax planning. Prerequisites: Acct 3410 and 5400; or Acct 6030. (3 cr) (F)

Acct 6460. Tax Topics. Topics of current interest to tax professionals. Prerequisites: Acct 3410 and 5400; or Acct 6030. (3 cr) (Su)

Acct 6500. Advanced Accounting Information Systems. Contemporary issues in accounting information systems, including emerging information technologies, systems evaluation and selection, and computer-based audit and security. Prerequisite: Acct 4500 or 6020. (3 cr) (Sp,Su)

Acct 6510. Financial Auditing. Application of generally accepted auditing standards to accounting systems. Some study of auditing theory and current issues, and an introduction to statistical auditing. Prerequisite: Acct 4510 or 6020. (3 cr) (F,Sp)

Acct 6520. Environmental Accounting. Covers current topics, such as environmental liabilities, capital budgeting considerations, life-cycle cost analysis, total cost assessment, "spiritual" costs, ethics, and environmental reporting. Case approach. Taught as a web-assisted, independent study course. (3 cr)

Acct 6530. Environmental Auditing. A survey of environmental auditing, with emphasis on the audit process and types of audit applications. Includes international, regulatory, and ISO 14000 examinations. Taught as a web-assisted, independent study course. (3 cr)

Acct 6550. Professional Accounting Cases and Problems. Cases and problems relating to professional accounting practice and theory. Prerequisites: Acct 3120; Acct 5210/6210 and 5220/6220, or Acct 6040; Acct 3410 and 5400, or Acct 6030. (3 cr) (Sp,Su)

Acct 6600 (d5600). Information Systems Security and Audit. Study of computer security issues, including Internet security and systems auditing methodologies. (3 cr)

Acct 6610. Accounting Theory and Research. Analytical approach to understanding the financial reporting environment. Integration of accounting theory and practical research methodology in the resolution of financial reporting problems. Prerequisite: Acct 3120 (may be taken concurrently). (3 cr) (Sp,Su)

Acct 6650 (d5650). Accounting Topics and Issues. Selected contemporary accounting topics and issues, including the study of accounting for specialized industries. (1-3 cr) ®

Acct 6900. Independent Reading and Research. Independent work in accounting areas: theory, cost, auditing, taxation, and other areas with accounting faculty approval. (1-3 cr) (F,Sp,Su) ®

Acct 6960. Professional Paper. A paper of professional quality prepared by the student. Designed to demonstrate the ability to complete a major business-related project and to effectively present the results. (1-3 cr) (F,Sp,Su)

Acct 6990. Continuing Graduate Advisement. Continuing enrollment at the University required after completing coursework. (1-3 cr) ®

Personal Financial Planning Courses (PFP)

PFP 1050. Introduction to Personal Financial Planning. Introduction to concepts of financial planning for individuals. Taught only as a special extension course as requested. (1-3 cr)

PFP 5060 (d6060). Personal Financial Planning and Advising. Fundamental concepts and principles of personal financial planning for individuals. (3 cr) (F)

PFP 5070 (d6070). Retirement Planning. Concepts and principles of retirement planning, including retirement and benefit plans, deferred compensation, and investments. (3 cr) (Sp)

PFP 5080 (d6080). Estate Planning. Concepts and principles of estate planning for individuals, including goal identification, data gathering, forms of property ownership, documents, probate, and transfer taxes. (3 cr) (Sp)

PFP 5090 (d6090). Personal Financial Plans. Capstone course in personal financial planning. Knowledge from other financial planning courses used to prepare comprehensive personal financial plans. Prerequisites (may be taken concurrently): Acct 3410; BA 3460 or 4460; PFP 5060/6060, 5070/6070, 5080/6080. (3 cr) (Sp)

PFP 5560 (d6560). Business Law and Professional Responsibilities. Examines the ethical and legal responsibilities of business professionals. Includes the application of law to business organizations, contracts, government regulation of business, and the uniform commercial code. (3 cr) (Sp)

PFP 6060 (d5060). Personal Financial Planning and Advising. Fundamental concepts and principles of personal financial planning for individuals. (3 cr) (F)

PFP 6070 (d5070). Retirement Planning. Concepts and principles of retirement planning, including retirement and benefit plans, deferred compensation, and investments. (3 cr) (Sp)

PFP 6080 (d5080). Estate Planning. Concepts and principles of estate planning for individuals, including goal identification, data gathering, forms of property ownership, documents, probate, and transfer taxes. (3 cr) (Sp)

PFP 6090 (d5090). Personal Financial Plans. Capstone course in personal financial planning. Knowledge from other financial planning courses used to prepare comprehensive personal financial plans. Prerequisites (may be taken concurrently): Acct 3410; BA 3460 or 4460; PFP 6060/5060, 6070/5070, 6080/5080. (3 cr) (Sp)

PFP 6560 (d5560). Business Law and Professional Responsibilities. Examines the ethical and legal responsibilities of business professionals. Includes the application of law to business organizations, contracts, government regulation of business, and the uniform commercial code. (3 cr) (Sp)

¹Parenthetical numbers preceded by *d* indicate a *dual* listing.

® Repeatable for credit. Check with major department for limitations on number of credits that can be counted for graduation.

© This course is also offered by correspondence through Continuing Education Independent and Distance Education.