

# COURSES FOR ACCOUNTING

## Accounting Courses

### AC148 Intro to the Accounting Major

Hours 1

AC 148 is open to freshmen and sophomores interested in learning more about the accounting profession and the accounting curriculum in the Culverhouse School of Accountancy. This course will introduce basic terminology and methodology, the accounting curriculum, career and educational resources, and career options.

Prerequisite(s): GBA 146 or GBA 247 or GBA 145

### AC184 Culverhouse LIFT Student Worker

EXP

Hours 1-3

This course revolves around participation as a tutor and mentor in The LIFT (Learning Initiative and Financial Training) Program, teaching computer and financial skills to disadvantaged members of the community.

Prerequisite(s): CS 102, CS 285 and/or required computer training provided by LIFT program, or permission of the instructor.

Prerequisite(s) with concurrency: CS 102 and CS 285

Experiential Learning

### AC188 Culverhouse LIFT - Class Leader

EXP

Hours 3

This course involves participation as a class leader and mentor in The LIFT (Learning Initiative and Financial Training) Program, supervising students and participants in classes involving teaching computer and financial skills to disadvantaged members of the community.

Prerequisite(s): Permission of the instructor

Prerequisite(s) with concurrency: CS 102 and CS 285

Experiential Learning

### AC189 Honors LIFT - Class Leader

EXP, UH

Hours 3

This course covers the same material as AC 188 but in a depth appropriate for honors students. This course involves participation as a class leader and mentor in The LIFT (Learning Initiative and Financial Training) Program, supervising students and participants in classes involving teaching computer and financial skills to disadvantaged members of the community. Students may not take AC 189 if student has taken AC 184 and can only take AC 189 once.

Prerequisite(s): Permission of the instructor

Prerequisite(s) with concurrency: CS 102 and CS 285

Experiential Learning, University Honors

### AC210 Intro To Accounting

Hours 4

Introduction to accounting and financial reporting concepts and the use of accounting information in financial and managerial decisions. Students who intend to major in accounting should take CS 285 before or concurrently with AC 210 or AC310. Students are limited to three attempts for this course, excluding withdrawals. Students cannot receive credit for both AC 210 and AC 211.

Prerequisite(s): EC 110 or EC 112

### AC211 Honors Intro To Accounting

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Hours 4

This course covers the same material as AC 210 but in a depth appropriate for honors students. Introduction to accounting and financial reporting concepts and the use of accounting information in financial and managerial decisions. Students who intend to major in accounting should take CS 285 before or concurrently with AC 210 or AC 310. Students are limited to three attempts for this course, excluding withdrawals.

Prerequisite(s): EC 110 or EC 112

University Honors

### AC310 Intermediate Financial Accounting I

Hours 3

Promotes technical competency in the accounting process and develops critical thinking, communication, and research skills involving accounting and other business information. By presenting accounting and business consulting issues and requiring the use of technology to solve a typical business entity's problems, this course exposes students to the professional environment of accounting practice. Students are limited to three attempts for this course, excluding withdrawals. Students who intend to major in accounting should take CS 285 before or concurrently with AC 210 or AC 310, as it is a prerequisite for AC 389.

Prerequisite(s): (EN 102; or EN 103; or EN 104; or EN 121) and (MATH 121 or MATH 125 or MATH 145) and (EC 110 or EC 112) and (EC 111 or EC 113) and (AC 210 or AC 211) and (LGS 200 or LGS 201) and ST 260 and MIS 200 and (GBA 146 and GBA 246; or GBA 247)

### AC311 Intermediate Financial Accounting II

Hours 3

Continuation of AC 310. Students are limited to three attempts for this course, excluding withdrawals.

Prerequisite(s): AC 310

### AC334 Introduction to Fraud Risk Management

Hours 3

This course provides a basic overview of fraud risk management in business, including the global fraud problem, fraud risk identification, assessment, prevention, detection, and follow-up.

Prerequisite(s): (EN 102; or EN 103; or EN 104; or EN 121) and (MATH 121 or MATH 125 or MATH 145) and (EC 110 or EC 112) and (EC 111 or EC 113) and (AC 210 or AC 211) and (LGS 200 or LGS 201) and ST 260 and MIS 200 and (GBA 146 and GBA 246; or GBA 247) or Instructor Permission

**AC351 Managerial Accounting Decisions**

Hours 3

Study of managerial accounting concepts and their use in business decisions. Not open to accounting majors.

Prerequisite(s): (EN 102; or EN 103; or EN 104; or EN 121) and (MATH 121 or MATH 125 or MATH 145) and (EC 110 or EC 112) and (EC 111 or EC 113) and (AC 210 or AC 211) and (LGS 200 or LGS 201) and ST 260 and MIS 200 and (GBA 146 and GBA 246; or GBA 247)

**AC352 Corporate Financial Reporting**

Hours 3

Study of financial accounting concepts and their use in analyzing and interpreting financial reports. Not open to accounting majors.

Prerequisite(s): (EN 102; or EN 103; or EN 104; or EN 121) and (MATH 121 or MATH 125 or MATH 145) and (EC 110 or EC 112) and (EC 111 or EC 113) and (AC 210 or AC 211) and (LGS 200 or LGS 201) and ST 260 and MIS 200 and (GBA 146 and GBA 246; or GBA 247)

**AC361 Cost Analysis for Planning & Control**

Hours 3

A study of the theory and application of accounting for measuring the economic attributes of the firm's operations. The course examines the measurement, analysis, and interpretation of accounting information for planning and controlling a firm's business-related activities. Students are limited to three attempts for this course, excluding withdrawals.

Prerequisite(s): (EN 102; or EN 103; or EN 104; or EN 121) and (MATH 121 or MATH 125 or MATH 145) and (EC 110 or EC 112) and (EC 111 or EC 113) and (AC 210 or AC 211) and (LGS 200 or LGS 201) and ST 260 and MIS 200 and (GBA 146 and GBA 246; or GBA 247)

**AC371 Introduction To Taxation**

Hours 3

Introduction to tax policy, planning, practice, and research with an emphasis on income taxation. Students are limited to three attempts for this course, excluding withdrawals.

Prerequisite(s): (EN 102; or EN 103; or EN 104; or EN 121) and (MATH 121 or MATH 125 or MATH 145) and (EC 110 or EC 112) and (EC 111 or EC 113) and (AC 210 or AC 211) and (LGS 200 or LGS 201) and ST 260 and MIS 200 and (GBA 146 and GBA 246; or GBA 247)

**AC389 Accounting Information Systems - Development, Operation, and Control**

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Hours 3

Introduction to the operation and development of accounting information systems, e-business applications, networking, and controls. Computing proficiency is required for a passing grade in this course.

Prerequisite(s): CS 285 and AC 310

Computer Science

**AC415 Current Issues in the AC Pro**

Hours 3

This course is for accounting students who are returning from a spring internship.

Prerequisite(s): (EN 102; or EN 103; or EN 104; or EN 121) and (MATH 121 or MATH 125 or MATH 145) and (EC 110 or EC 112) and (EC 111 or EC 113) and (AC 210 or AC 211) and (LGS 200 or LGS 201) and ST 260 and MIS 200 and (GBA 146 and GBA 246; or GBA 247)

**AC432 Introduction to Audit and Assurance Services**

Hours 3

A risk-oriented study of standards, concepts, procedures, and professional ethics underlying governance and the practice of external and internal auditing and assurance services. The course will focus on mechanisms and activities that enhance the reliability of information for decision making. Students are limited to three attempts for this course, excluding withdrawals.

Prerequisite(s): AC 311 and AC 389

**AC444 Financial Analysis - Investing**

Hours 3

Discussion of a common framework for the analysis of general purpose financial statement information. Includes discussions of the accounting process and availability of financial information, selected intermediate and advanced accounting concepts, required disclosures, modeling & valuation implications, and various analytical techniques available to the investment professional.

Prerequisite(s): (EN 102; or EN 103; or EN 104; or EN 121) and (MATH 121 or MATH 125 or MATH 145) and (EC 110 or EC 112) and (EC 111 or EC 113) and (AC 210 or AC 211) and (LGS 200 or LGS 201) and ST 260 and MIS 200 and (GBA 146 and GBA 246; or GBA 247)

**AC456 Government & Nonprofit Accounting**

Hours 3

Special features of budgetary and fund accounting are applied to municipalities, other government units, and institutions such as schools and hospitals.

Prerequisite(s): AC 310

**AC471 Taxation of Business Transactions & Organizations**

Hours 3

Examination of the tax implications of business formations, transactions between the entity and the owners, reorganizations, and liquidations. The course develops tax research skills.

Prerequisite(s): AC 371

**AC491 Independent Study**

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Hours 1-3

Accounting Independent Study. Students can apply a maximum of 3 credits of AC 491 toward their degree.

Prerequisite(s): (EN 102; or EN 103; or EN 104; or EN 121) and (MATH 121 or MATH 125 or MATH 145) and (EC 110 or EC 112) and (EC 111 or EC 113) and (AC 210 or AC 211) and (LGS 200 or LGS 201) and ST 260 and MIS 200 and (GBA 146 and GBA 246; or GBA 247)

Special Topics Course

**AC492 Accounting Internship**

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Hours 1-3

Students are selected through a competitive process for assignments in approved business or public sector organizations. Students can apply a maximum of 3 credits of AC 492 toward their degree. Only students who have not yet graduated are eligible to take AC 492.

Prerequisite(s): (EN 102; or EN 103; or EN 104; or EN 121) and (MATH 121 or MATH 125 or MATH 145) and (EC 110 or EC 112) and (EC 111 or EC 113) and (AC 210 or AC 211) and (LGS 200 or LGS 201) and ST 260 and MIS 200 and (GBA 146 and GBA 246; or GBA 247)

Experiential Learning

**AC497 Special Topics**

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Hours 1-3

Special Topics in Accounting. Students can apply a maximum of 9 hours of AC 497 toward their degree.

Prerequisite(s): (EN 102; or EN 103; or EN 104; or EN 121) and (MATH 121 or MATH 125 or MATH 145) and (EC 110 or EC 112) and (EC 111 or EC 113) and (AC 210 or AC 211) and (LGS 200 or LGS 201) and ST 260 and MIS 200 and (GBA 146 and GBA 246; or GBA 247)

Special Topics Course