COURSES FOR ACCOUNTING

Accounting Courses

AC148 Introduction to the Accounting Major and Profession
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): None

AC184 Culverhouse LIFT Student Worker
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

AC188 Culverhouse LIFT - Class Leader
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: CS102, CS285 and/or required computer training provided by LIFT program.

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 AC 289 or CS 285 before or concurrently with AC 210. Students are limited to three attempts for this course, excluding withdrawals.

Prerequisite(s): EC 110

AC289 Computer Applications

Hours 3

Introduction to information technology and computer applications in business. Computing proficiency is required for a passing grade in this course.

Prerequisite(s): CS 102 or CS 114 or CBH 101

AC310 Financial Reporting & Analysis of Business Activities 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.

Prerequisite(s): AC 201 and AC 202; or AC 210

AC311 Financial Reporting & Analysis of Business Activities II
Hours 3

Continuation of AC 310.

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): AC 210

AC351 Managerial Accounting Decisions
Hours 3


Prerequisite(s): AC 210 or AC 201 and AC 202

AC352 Corporate Financial Reporting
Hours 3


Prerequisite(s): AC 210 or AC 201 and AC 202

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.

Prerequisite(s): AC 201 and AC 202; or AC 210

AC371 Introduction To Taxation
Hours 3

Introduction to tax policy, planning, practice, and research with an emphasis on income taxation.

Prerequisite(s): AC 201 and AC 202; or AC 210

Computer Science
Courses for Accounting

AC389 Accounting Information Systems - Development, Operation, and Control
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): AC 289 or CS 285; and AC 310

Computer Science

AC415 Current Issues in the Accounting Profession
Hours 3
This course is for accounting students who are returning from a spring internship.

AC432 Intro to Corporate Governance, Risk Assessment, 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.
Prerequisite(s): AC 311 and AC 389

AC444 Financial Analysis for 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): AC 210 Intro to Accounting

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
Hours 1-3
Independent Study.

AC492 Accounting Internship
Hours 1-3
Students are selected through a competitive process for assignments in approved business or public sector organizations.