

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): GBA 145 or GBA 146

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.

AC189 Honors LIFT - Class Leader

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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, CS 285 and/or required computer training provided by LIFT program.

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 AC 289 or CS 285 before or concurrently with AC 210. 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

UH

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 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 or EC 112

University Honors

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. Students are limited to three attempts for this course, excluding withdrawals.

Prerequisite(s): (EN 101 or 120) and (EN 102 or EN 121 or EN 103 or EN 104) 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

AC311 Financial Reporting & Analysis of Business Activities 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 101 or 120) and (EN 102 or EN 121 or EN 103 or EN 104) 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 or permission of the instructor

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 101 or 120) and (EN 102 or EN 121 or EN 103 or EN 104) 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

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 101 or 120) and (EN 102 or EN 121 or EN 103 or EN 104) 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

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 101 or 120) and (EN 102 or EN 121 or EN 103 or EN 104) 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

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 101 or 120) and (EN 102 or EN 121 or EN 103 or EN 104) 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

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 Accounting Profession

Hours 3

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

Prerequisite(s): (EN 101 or 120) and (EN 102 or EN 121 or EN 103 or EN 104) 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

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. Students are limited to three attempts for this course, excluding withdrawals.

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): (EN 101 or 120) and (EN 102 or EN 121 or EN 103 or EN 104) 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

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 101 or 120) and (EN 102 or EN 121 or EN 103 or EN 104) 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

Special Topics Course

AC492 Accounting Internship

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.

Prerequisite(s): (EN 101 or 120) and (EN 102 or EN 121 or EN 103 or EN 104) 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

AC497 Special Topics

SP

Hours 1-3

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

Prerequisite(s): (EN 101 or 120) and (EN 102 or EN 121 or EN 103 or EN 104) 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

Special Topics Course