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
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 184 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.

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
### Courses for Accounting

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<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours</th>
<th>Description</th>
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<tbody>
<tr>
<td>AC351</td>
<td>Managerial Accounting Decisions</td>
<td>3</td>
<td>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</td>
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<tr>
<td>AC352</td>
<td>Corporate Financial Reporting</td>
<td>3</td>
<td>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</td>
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<tr>
<td>AC361</td>
<td>Cost Analysis for Planning &amp; Control</td>
<td>3</td>
<td>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</td>
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<tr>
<td>AC371</td>
<td>Introduction To Taxation</td>
<td>3</td>
<td>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</td>
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<tr>
<td>AC389</td>
<td>Accounting Information Systems - Development, Operation, and Control</td>
<td>3</td>
<td>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</td>
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<tr>
<td>AC415</td>
<td>Current Issues in the Accounting Profession</td>
<td>3</td>
<td>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</td>
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<tr>
<td>AC432</td>
<td>Intro to Corporate Governance, Risk Assessment, and Assurance Services</td>
<td>3</td>
<td>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</td>
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<tr>
<td>AC444</td>
<td>Financial Analysis for Investing</td>
<td>3</td>
<td>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 &amp; 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</td>
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<td>AC456</td>
<td>Government &amp; Nonprofit Accounting</td>
<td>3</td>
<td>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</td>
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<tr>
<td>AC471</td>
<td>Taxation of Business Transactions &amp; Organizations</td>
<td>3</td>
<td>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</td>
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<td>AC491</td>
<td>Independent Study SP</td>
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<td>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</td>
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<td>AC492</td>
<td>Accounting Internship</td>
<td>1-3</td>
<td>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</td>
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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 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