The George W. Daverio School of Accountancy prepares students to become competent and responsible accounting professionals and business leaders. Accounting is essential for planning, decision-making, control and performance evaluation in all types of organizations, including business, government and non-profit entities. Accounting also supports the need for accountability and transparency in every organization, regardless of size, complexity or location. Government and regulatory organizations (e.g. the Internal Revenue Service and the Securities & Exchange Commission) rely heavily on accountants to support compliance with various laws and regulations. A need for accounting exists whether an organization is small or large, global or domestic, for profit or not-for-profit, listed or not listed on a stock exchange. Thus, an accounting major offers a wide range of opportunity for future success as a professional.

Students who major in accounting at The University of Akron are generally recruited for professional careers in financial reporting, cost management and control, financial management, financial analysis, internal auditing, external auditing, taxation, information systems audit and control, financial forensics and consultancy. Organizations that recruit accounting majors include public accounting firms, major corporations, small and medium size enterprises, government agencies and non-profit organizations. There are exceptional opportunities for professional advancement regardless of career path and the type of institution a graduate may choose.

Professional certification is vital for accounting professionals. We recommend the Certified Public Accountant (CPA) credential for all of our graduates. Ohio law requires 150 semester credit hours of college level education as a prerequisite for the CPA examination. We strongly encourage our students to pursue the Accelerated BS/MS Accounting or the Accelerated BS/Master of Taxation program as a path to earning the 150 credits needed for CPA exam eligibility.

CPA certification is needed for successful careers in public accounting; it is also highly valuable for careers in corporations, government agencies and other organizations. In addition to the CPA, other certifications that students may pursue include Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA) and Certified Fraud Examiner (CFE).

- Accounting, BS [https://bulletin.uakron.edu/undergraduate/colleges-programs/business-administration/accountancy/accounting-bs]

### Accountancy (6200)

#### 6200:201 Accounting Principles I (3 Credits)
Prerequisite: 24 hours of college credit. Introduction to accounting principles including accounting for revenues, expenses, assets, liabilities, equity, accounting standards and financial statements.

#### 6200:202 Accounting Principles II (3 Credits)
Prerequisite: 6200:201. Information needs of management. Analysis of cash flow and financial statements. Study of product costing systems; standard costs; planning, budgeting, and control systems; overhead cost allocation; cost-volume-profit analysis; relevant costing; and capital budgeting.

#### 6200:250 Spreadsheet Modeling & Decision Analysis (3 Credits)
Prerequisite: Spreadsheet proficiency. In-depth study of spreadsheet applications and databases to support decision-making and problem-solving in business and accounting.

#### 6200:290 Specialized Study (1-3 Credits)
Prerequisite: Grade of C or better in 6200:201. Opportunity to study a specialized area in accounting at the sophomore or junior level (may be repeated with change of subject).

#### 6200:301 Cost Management and Control (3 Credits)
Prerequisites: [3250:200 or 3250:244], grades of not less than "C" in 6200:201, 6200:202, and 6200:250, and admission to a major in the College of Business Administration. Product cost accumulation, cost management strategies, performance evaluation, and application of cost in business decisions.

#### 6200:305 Cooperative Education in Accounting (0 Credits)
Prerequisites: Approval of the academic advisor. Corequisite: 6200:305. Approved experiential learning in accounting.

#### 6200:316 Financial Applications Development (3 Credits)
Prerequisite: 6200:201, 6500:315. Analysis, design and development of financial and control applications. Integration of intelligent agents into financial information systems for risk assessment, control, and assurance of businesses processes.

#### 6200:320 Accounting Systems and Internal Control (3 Credits)
Prerequisites: A grade of not less than "C" in 6200:201 and 6200:250, and admission to a major in the College of Business Administration. Covers analysis design, implementation, governance and evaluation of accounting systems; business process modeling and accounting transaction cycles; and internal control.

#### 6200:321 Financial Reporting and Analysis I (3 Credits)
Prerequisite: Admission to a major in the College of Business Administration, a grade of not less than a "C" for accounting majors in 6200:201 or permission. Financial reporting and analysis of cash, receivables, inventories, property, plant and equipment, intangibles and liabilities. Covers U.S. GAAP, IFRS, SEC reporting, and corporate financial reporting policy. Emphasizes professional accounting research.

#### 6200:322 Financial Reporting and Analysis II (3 Credits)
Prerequisite: Admission to a major in the College of Business Administration and a grade of not less than a "C" in 6200:321 or permission. Financial reporting and analysis of owners' equity, investments, revenue recognition, tax allocations, pensions, leases, accounting changes, cash flows, segments, and interim periods. Covers U.S. GAAP, IFRS, SEC reporting, and corporate financial reporting policy. Emphasizes professional accounting research.

#### 6200:330 Contemporary Federal Taxation (3 Credits)
Prerequisites: Admission to a major in the College of Business Administration and a grade of not less than a "C" in 6200:201. Corequisite: 6200:321. Examines current federal tax practices with an emphasis on individual taxes.

#### 6200:405 Experiential Learning in Accounting (3 Credits)
6200:408 International Financial Reporting & Analysis (3 Credits)
Prerequisites: Admission to a major in the College of Business Administration, a grade of not less than a "C" in 6200:201 and 6200:202, and [an international business major (6800) or 6200:321]. Covers international accounting standards, analysis of foreign financial statements, international tax issues, accounting for foreign currency, transfer pricing and international auditing standards.

6200:410 Taxation for Financial Planning (3 Credits)
Provides students preparing for careers in financial planning with the necessary knowledge of federal tax law as applied to individuals and businesses. Not to be used as an accounting elective.

6200:420 Advanced Financial Reporting and Analysis (3 Credits)
Prerequisite: Admission to a major in the College of Business Administration and 6200:322. Examination of accounting theory and financial reporting practices for business combinations, partnerships, foreign operations, nonprofit entities and consolidated statements. Covers U.S. GAAP, IFRS, SEC reporting, and corporate financial reporting policy. Emphasizes professional accounting research.

6200:431 Business Entity Taxation (3 Credits)
Prerequisites: 6200:330 and admission to a major in the College of Business Administration. Federal income tax law related to partnerships, corporations, trusts and estates; also includes an overview of federal estate and gift tax law.

6200:440 Assurance Services and Professional Responsibilities (3 Credits)
Prerequisites: 6200:320, 6200:322, 6200:330, and admission to a major in the College of Business Administration. Examines assurance services including external auditing and professional responsibilities. Focuses on standards, professional ethics and independence requirements, and procedures used in conducting assurance services.

6200:441 Information Systems Audit & Control (3 Credits)
Prerequisites: Admission to a major in the College of Business Administration, 6200:440 and 6200:454 or permission. Learn the fundamental concepts and practices of information systems audit control. Use of contemporary control frameworks, objectives and standards to discuss integrity, control, governance, assurance and effectiveness of financial information systems.

6200:450 Advanced Spreadsheet Modeling & Decision Analysis (3 Credits)
Prerequisites: Admission to a major in the College of Business Administration, 6200:202, 6200:250, 6200:322, 6400:301 and 6500:304 or permission. Study advanced topics in spreadsheet modeling and decision analysis in the context of accounting and finance, including security, control and quality assurance of spreadsheets.

6200:454 Information Systems Security (3 Credits)
Prerequisites: [6200:320 or 6500:310] and admission to a major in the College of Business Administration. Focus on information systems risk and security in distributed business environments; develop policies, practices and systems for security of computers and data in business with emphasis on financial information systems.

6200:460 Advanced Managerial Accounting (3 Credits)
Prerequisites: Admission to a major in the College of Business Administration, 6200:301, 6200:320, and [6500:330 or 6500:333]. The use of financial and non-financial information in decision making, performance evaluation of business units, strategy and governance, and management control.

6200:470 Governmental Accounting (3 Credits)
Prerequisites: 6200:321 or equivalent. Theory and procedures involved in application of fund accounting, budgetary control, appropriations and various accounting systems to governmental units, educational, medical and other non-profit institutions. Covers financial reporting for government and not for profit entities and GASB standards.

6200:490 Special Topics in Accounting (1-3 Credits)
Prerequisite: Permission of instructor. Opportunity to study special topics and current issues in accounting. May be repeated with a change of subject.