ACCOUNTING (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)

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 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.