

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 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 two 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

AC311 Financial Reporting & Analysis of Business Activities II

Hours 3

Continuation of AC 310. Students are limited to two 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 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

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

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 two 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

AC371 Introduction To Taxation

Hours 3

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

AC389 Accounting Information Systems - Development, Operation, and Control

C

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

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 two 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

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

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

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

AC497 Special Topics

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

AC501 Basic Acctg Managrl Finan Cont

Hours 3

Study of the fundamentals of financial accounting. Attention is given to the interpretation and uses of information contained in financial statements.

AC502 Acctng Management Decisions

Hours 3

Study of the fundamentals of managerial accounting. Attention is given to the use of accounting by business managers.

Prerequisite(s): AC 501

AC506 Concepts Financial Managrl Acc

Hours 3

Basic accounting concepts and procedures with an emphasis on the use of accounting information by business managers.

AC512 Adv Financial Reporting/Analys

Hours 3

Advanced topics in financial accounting and reporting considered from a practical and theoretical perspective.

AC515 Current Issues in the Accounting Profession

Hours 3

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

AC523 Business Valuatn Perform Measm

Hours 3

The analysis of accounting information for purposes of valuing businesses for investment, credit, and related decisions.

AC532 Corp Governance Risk Assessmt

Hours 3

Advanced study of standards, concepts, procedures, and professional ethics underlying governance and the provision of assurance services.

AC534 Fraud & Ethics Risk Management

Hours 3

Advanced study of the forensic accounting profession, fraud prevention, detection, and investigation, and the character needed to manage ethical challenges.

AC544 Financial Statement Analysis

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.

AC547 Data Analytics for Accounting

Hours 3

A study of applied data analysis with an emphasis on accounting and business settings. The course will focus on tools and techniques used to draw insights from and solve problems with data.

AC548 Financial Statement Analysis

Hours 3

Discussion and application of a common framework for the analysis of general purpose financial statement information for a variety of contexts. Includes discussions of the accounting process, availability and relevance of financial information, analytical implications of selected intermediate and advanced accounting concepts, required disclosures, and various analytical techniques available to the accounting or finance professional.

Prerequisite(s): Admission to Master of Accountancy (MAcc) program or permission of the instructor.

AC556 Governmental Nonprofit Account

Hours 3

Special features of budgetary and fund accounting as applied to municipalities, other governmental units, and institutions such as schools and hospitals.

AC561 Accounting Business Management

Hours 3

Concepts and procedures employed in developing and using accounting information for management decisions.

AC575 Taxn Corp Shareholders

Hours 3

A study of federal income tax problems of corporations and the relationships of these problems to the tax problems of the corporate shareholder.

AC576 Adv Corporate Taxation

Hours 3

A study of the tax accounting problems relating to corporate organizations, commonly controlled corporations, and consolidated tax returns.

Prerequisite(s): AC 471

AC578 Partnership Taxation

Hours 3

Designed to explore, in depth, the taxation of the formation, operation, and disposition of partnerships and LLCs. In addition, a brief review of the taxation of S corporations is presented.

AC582 State And Local Taxation

Hours 1-3

Introduction to state and local taxation of businesses.

AC589 Systems Analysis & Control

Hours 3

Examination of information systems development and control issues from the perspective of ensuring relevance, reliability, and security of business systems and information.

AC592 Accounting Internship

Hours 3

No description available

AC593 Res & Communicatn Taxation

Hours 3

A study of tax research procedures, documentation of research, and presentation of research findings.

AC597 Special Topics In Accounting

Hours 1-6

No description available

AC610 Intro Accounting Res I

Hours 3

Study of the production of accounting research, with specific focus on the scientific method. Intensive focus on problem identification and communication, and theory and hypothesis development.

AC620 Acctg Research Sem I

Hours 3

Study of advanced research methods with intensive focus on design and method development, data analysis, and interpretation of results.

AC630 Archival Acctg Research

Hours 3

Study of the archival accounting research literature.

AC640 Experimental Acctg Research

Hours 3

Study of the experimental accounting research literature.

AC650 Directed Research

Hours 3

Examination of the literature and methodology associated with a specific research topic. Directed focus on development of second-year paper.

AC691 Research Practicum I

Hours 3

Development of a first year project under the supervision of a faculty member. Resulting papers are presented at a departmental research workshop.

AC692 Research Practicum II

Hours 3

Development of a second-year research project under the supervision of a faculty member. Resulting papers are presented at a departmental research workshop.

AC698 Research Colloquim Series

Hours 1

Participation in a research colloquium series involving scholars from top academic institutions.

AC699 Dissertation Research

Hours 1-15

This independent research course partially fulfills required doctoral-level research dissertation hours toward the doctoral degree. Under the guidance of their dissertation advisor, students conduct research toward the completion of their doctoral dissertation. Employing various research techniques and methodologies, students work on theoretical and/or applied research topics with the aim of making a novel contribution to the field.