LOWER DIVISION (200-LEVEL) ELIGIBILITY:

Students pursuing a Bachelor of Business Administration degree and all MCS majors must achieve 24 credits and maintain a 2.50 GPA or better in order to take lower division business courses (including MCS courses) except ITBE 141, BEINDP 200, BEINDP 293, ECON 201 and ECON 202. Grades received for all appropriate college courses taken at other institutions will be included in determining the student’s grade point average eligibility for enrolling in business courses.

Business minors and non-business minors required to take business courses must have at least a 2.00 gpa and 24 credits completed to enroll in lower division (200-level) business courses required in the minor.

Non-business majors who are required or who may elect to take business courses in the major must have the gpa required in the major, must have completed 24 credits to take lower division (200-level) business courses.

UPPER DIVISION (300/400-LEVEL) ELIGIBILITY:

Students in the BBA curriculum and all MCS majors are not eligible to enroll in the College of Business and Economics 300- and 400-level courses unless they have 60.0 or more credits to degree, at least a 2.50 cum GPA and have been admitted to the upper division business courses. Transfer students must maintain a combined GPA (transfer and UW-W) of 2.50 to continue eligibility.

Business minors must have a 2.00 gpa and 60 credits completed to enroll in upper division (300 or 400-level) business courses. In order to graduate with a business minor, the student must have a 2.25 gpa in the minor.

S/NC grading may not be used in any business course or any BBA degree requirement unless offered on an S/NC basis only. Courses in the College of Business and Economics may not be taken on an audit basis. A course cannot be used to satisfy both a BBA degree and a major requirement.

Non-business majors who are required or who may elect to take 300/400-level business courses must have completed 60 credits and have a 2.00 gpa to take upper division (300 and 400-level) business courses.

Non-business majors who are not required to take business courses in the major may register for business courses during the first week of classes if all course prerequisites and credits completed (24 for lower division or 60 for upper division) are met, and the student has a 2.50 combined grade point average.

ADMISSION TO UPPER DIVISION BUSINESS COURSES:

When a student is projected to complete at least 54 credits and has satisfactorily completed or is enrolled in ENGLISH 101, ENGLISH 102, COMM 110, ACCOUNT 244, ACCOUNT 249 or ACCOUNT 261; ECON 201; ECON 202; MATH 143; and ECON 245, the student may apply for admission to the upper division business courses. All students with at least a 2.80 combined GPA will be admitted. Application forms for admission to the upper division business courses are completed at a registration information meeting or online after completion of an online advising exercise.

ENROLLMENT PREFERENCE in all business courses will be given to the following officially declared majors and minors:

• All BBA Majors; management computer systems majors; integrated science and business; business education; other non-business majors with business course requirements
• Minors; business minors; arts management minors; other minors with business course requirements.

SPECIAL STUDENTS ..... Students admitted with full/complete credentials of all previous post-secondary work (SPFC) may register with the approval of the SPFC advisor (Chris Kutz, Hyland 4300, 262 472 4993) and special students without full credentials (SPNC) can register on a space available basis with the approval of the assistant dean (Jan Olson, Hyland Hall 4300, 262-472-4900).

COMMON EXAMINATIONS ..... Certain courses have common exams during the semester when all sections will be tested at the same time. Students should not schedule other classes at those times.

GRADUATE STUDENTS ..... Graduate students must be admitted to the M.B.A. or M.P.A. program to enroll in 500-700 level courses offered in the College of Business and Economics (except Business Education and School Business Management). Non-Candidate for Degree (NCFD) students cannot register for College of Business and Economics courses. Exceptions to this policy must be approved in advance by the associate dean, College of Business and Economics (262-472-1945).

ONLINE BUSINESS COURSES ..... Charges for online business courses are stated with the course listings. The charge is the same for both in-state and out-of-state students.
ACCOUNT 244 INTRODUCTION TO FINANCIAL ACCOUNTING ... This course introduces students to the principles of financial accounting. Topics include the basic accounting cycle (i.e., double entry accounting), financial statements (i.e., income statement and statement of financial position), and specific discussions of cash, trade receivables, merchandise inventories, plant assets, current and long-term liabilities, and stockholders equity.
PREREQ: SOPHOMORE STATUS & LOWER LEVEL BUSINESS REQUIREMENTS
#1560 Section 01 [units: 3]  
05/28-07/05 MW 06:00 PM - 09:20 PM HH2310 Linda E Holmes

ACCOUNT 249 INTRODUCTION TO MANAGERIAL ACCOUNTING ... This course introduces the student to the relevance, use, and interpretation of accounting information for decision making in support of business strategy. Topics include product costing (job order, process, absorption, variable), pricing, understanding cost structures (cost behavior), short-term decision-making, operational budgeting, evaluating performance, analyzing financial statements and ethical decision making..
PREREQ: ACCOUNTING 244, PRE-BUSINESS MAJOR, COMPLETION OF 24 CREDITS AND 2.50 GPA OR BETTER, MINORS/ NON-BUSINESS MAJORS FOR WHICH THIS COURSE IS AN OPTION
#1562 Section 01 [units: 3]  
07/08-08/16 MTWR 10:45 AM - 12:25 PM HH2319 Michael J MacDonald

ACCOUNT 261 INTERMEDIATE ACCOUNTING I ... This course focuses on accounting for assets (except investments) such as cash, receivables, inventories, plant assets, and intangible assets. This course also presents a detailed discussion of the standard-setting process, conceptual framework, accounting cycle, income statement, statement of financial position, and theoretical and practical aspects of the time-value of money in accounting.
PREREQ: ACCOUNT 244, ACCOUNT 701 OR CONSENT OF DEPARTMENT
#1563 Section 01 [units: 3]  
07/08-08/16 MW 06:00 PM - 09:20 PM HH2310 Clayton R Sager

ACCOUNT 343 INTERMEDIATE ACCOUNTING II ... This course continues the coverage of financial accounting topics started in ACCOUNT 261. Specific topics include accounting of investments, current liabilities, long-term liabilities (bonds, notes, leases, pensions), stockholders' equity, deferred income taxes, accounting changes, and other specialized financial accounting topics. This course emphasizes the application, interpretation, and analysis of accounting principles and procedures for complex accounting and reporting topics.
PREREQ: ACCOUNT 261 OR ACCOUNT 341 AND ACCOUNT 249 OR ACCOUNT 342 AND ADMISSION TO THE COLLEGE AND 2.50 FOR BUSINESS MAJORS; 60 CREDITS AND 2.00 FOR MINORS/ NON-BUSINESS MAJORS FOR WHICH THIS COURSE IS AN OPTION
#1564 Section 01 [units: 3]  
NOTE: In addition to the regularly scheduled class periods, students must be available for exams from 3:00PM to 5:00PM on the following Wednesday dates: June 12, June 19 and July 3.  
05/28-07/05 MW 06:00 PM - 09:20 PM HH2319 Lynn M Hofemeister

ACCOUNT 456 COST MANAGEMENT ... This course presents an overview of basic cost measurement principles and an in-depth examination of product costing procedures and techniques including process costing, job-order costing, activity-based costing, accounting for spoilage, and standards and variances (cost, expense, revenue, and selected variance investigation models). This course also includes the following specific cost allocation topics: joint products, byproduct products, and service departments. Special emphasis is placed on communicating accounting information to managers in a clear, concise manner.
PREREQ: ACCOUNT 249 OR CONSENT OF DEPARTMENT; ADMISSION TO THE COLLEGE AND 2.50 FOR BUSINESS MAJORS; 60 CREDITS AND 2.00 FOR MINORS/ NON-BUSINESS MAJORS FOR WHICH THIS COURSE IS AN OPTION
#1566 Section 01 [units: 3]  
07/08-08/16 TR 06:00 PM - 09:20 PM HH2310 Clayton R Sager

ACCOUNT 493 INTERNSHIP IN ACCOUNTING ... An opportunity for selected upperclassman to gain work experience in one of the various areas of accounting practice during a semester or summer. Course includes close faculty-employer coordination and an appropriate written report on the work experience.
PREREQ: COMPLETION OF 60 UNITS INCLUDING 18 UNITS IN ACCOUNTING COURSES BEYOND 244 AND HAVE A COMBINED 2.75 GPA IN ACCOUNT 249 OR ACCOUNT 342, ACCOUNT 261 OR ACCOUNT 341 AND ACCOUNT 343
#1920 Section 01 [units: 2-6]  
05/28-08/16 Arranged Arranged Bill Tatman

ACCOUNT 498 INDEPENDENT STUDIES ... Study of a selected topic or topics under the direction of a faculty member. Repeatablable.
PREREQ: STUDENTS MUST HAVE COMPLETED 60 UNITS AND HAVE A COMBINED 2.75 IN ACCOUNT 249 OR ACCOUNT 342, ACCOUNT 261 OR ACCOUNT 341 AND ACCOUNT 343 AND HAVE CONSENT OF THE DEPARTMENT
#1804 Section 01 [units: 1-3]  
05/28-08/16 Arranged Arranged Robert A Gruber

***GRADUATE LEVEL COURSES***

ACCOUNT 748 FINANCIAL STATEMENT ANALYSIS ... This course investigates the role and value of accounting information for users as they make business decisions. It includes a review of the generally accepted accounting principles and assumptions underlying the basic accounting model that generates the financial statements. The course focuses on the interpreting and analyzing financial statements to assess (a) historical trends and patterns, (b) short-term liquidity and long-term solvency, (c) profitability and operating performance, and (d) capital structure and asset utilization. Additional topics include the effects of alternative accounting methods, specialized industry analysis (e.g., banks, insurance, and utilities) and earnings quality and earnings management.
PREREQ: ACCOUNT 343 OR ACCOUNT 543 OR CONSENT OF DEPARTMENT
#1567 Section 01 [units: 3]  
07/08-08/16 MW 06:00 PM - 09:20 PM HH2203 Meifang Xiang
ACCOUNT 783  INTERNATIONAL ACCOUNTING ... This course examines the international dimension of accounting and financial reporting for multinational enterprises. Topics include (a) the international standard-setting process, including harmonization with US GAAP, (b) IFRS GAAP for recording transactions and preparing financial statements, (c) a detailed comparison of IFRS and US GAAP, (d) foreign currency translations and accounting for changing prices, (e) international taxation and transfer pricing.

PREREQ: ACCOUNT 343 OR ACCOUNT 543 OR CONSENT OF INSTRUCTOR

#1573  Section 01   [units: 3]
05/28-07/05  MW  06:00 PM - 09:20 PM  HH2203  Robert A Gruber

ACCOUNT 789  READINGS AND RESEARCH IN ACCOUNTING ... Study of selected contemporary areas in accounting through readings in current research and literature. Prereq: Consent of Instructor.

PREREQ: GRADUATE STUDENTS MUST BE ADMITTED TO THE M.B.A. OR THE M.S. OR M.P.A. ACCOUNTING OR M.S. OFFICE SYSTEMS.

#1568 Section 01   [units: 1-3]  Dept. Consent
05/28-08/16  Arranged  Arranged  Robert A Gruber
#1569 Section 02   [units: 1-3]  Dept. Consent
05/28-07/05  Arranged  Arranged  Robert A Gruber
#1570 Section 03   [units: 1-3]  Dept. Consent
07/08-08/16  Arranged  Arranged  Meifang Xiang

ACCOUNT 793  PRACTICUM IN PROFESSIONAL ACCOUNTANCY ... This course provides students, under the direction of a faculty advisor, the opportunity to apply their theoretical backgrounds in settings ranging from internships in accounting organizations to other approved activities related to the practice of professional accountancy. A learning contract will be developed by the faculty advisor, professional supervisor (if applicable), and student that clearly delineates the expectations and responsibilities of each party involved in the practicum.

PREREQ: ADMISSION TO MPA PROGRAM AND DEPARTMENT CONSENT

#1571 Section 01   [units: 1-3]  Dept. Consent
05/28-08/16  Arranged  Arranged  Bill Tatman
#1572 Section 02   [units: 1-3]  Dept. Consent
05/28-08/16  Arranged  Arranged  To Be Arranged

ACCOUNT 798  INDIVIDUAL STUDIES ... Study of a selected topic or topics under the direction of a faculty member.

PREREQ: GRADUATE STUDENTS MUST BE ADMITTED TO THE M.B.A. OR THE M.S. OR M.P.A. ACCOUNTING OR M.S. OFFICE SYSTEMS.

#1784 Section 01   [units: 1-3]  Dept. Consent
05/28-08/16  Arranged  Arranged  Robert A Gruber