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.

ACCOUNTING
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 AND 2.50 COMBINED CUMULATIVE GPA

#1432 Section 01 [units: 3]
07/07-08/15 MTWR 10:45 AM - 12:25 PM HH2319 Richard G Cummings
07/07-07/21 MTWR 10:45 AM - 12:25 PM HH3101 Richard G Cummings

#1699 Section 22 [units: 3] NOT NOTE: The cost per credit for COBE online undergraduate courses for 2013-2014 is $389. Students must have access to the Internet and an Internet browser. Students are required to purchase a WileyPlus access code ($37.80) to take this course.
07/07-08/15 Arranged Arranged WEB BASED Robert Yu

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: ACCOUNT 244 AND LOWER LEVEL BUSINESS REQUIREMENTS

#1433 Section 01 [units: 3]
05/27-07/03 MTWR 10:45 AM - 12:25 PM HH2310 Michael J MacDonald

#1701 Section 02 [units: 3]
05/27-07/03 TR 06:00 PM - 09:20 PM HH1309 Ron J Jastrzebski

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 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

#1435 Section 01 [units: 3]
05/27-07/03 MW 06:00 PM - 09:20 PM HH2319 Lynn M Hafemeister

ACCOUNT 451 TAX I ... A study of federal income tax laws with emphasis on the individual taxpayer, particularly of employees and sole proprietors. The study includes a review of current proposals, discussion of practical problems in tax planning and practice in the preparation of tax returns.

PREREQ: ACCOUNT 244, ACCOUNT 701 OR CONSENT OF DEPARTMENT AND ACHIEVE 60 CREDITS, MAINTAIN A 2.50 GPA OR BETTER AND A BUSINESS MAJOR IN ORDER TO TAKE 300 OR 400 LEVEL BUSINESS COURSES.

#1441 Section 01 [units: 3]
07/07-08/15 MTWR 07:30 AM - 09:10 AM HH2319 Richard G Cummings
07/07-07/21 MTWR 07:30 AM - 09:10 AM HH3101 Richard G Cummings

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: STUDENTS MUST HAVE COMPLETED 60 UNITS AND HAVE A 2.75 GPA IN ACCOUNT 249 OR ACCOUNT 342, ACCOUNT 261 OR ACCOUNT 341, AND ACCOUNT 343. ADMISSION TO COLLEGE OF BUSINESS AND 2.50 COMBINED CUMULATIVE GPA FOR BUSINESS MAJORS ALSO REQUIRED.

#1707 Section 01 [units: 2-6] Dept. Consent
05/27-08/15 Arranged Arranged Bill Tatman

*** GRADUATE LEVEL COURSES ***

ACCOUNT 651 TAX I ... A study of federal income tax laws with emphasis on the individual taxpayer, particularly of employees and sole proprietors. The study includes a review of current proposals, discussion of practical problems in tax planning and practice in the preparation of tax returns.

PREREQ: ACCOUNT 244, ACCOUNT 701 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

#1442 Section 01 [units: 3]
07/07-08/15 MTWR 07:30 AM - 09:10 AM HH2319 Richard G Cummings
07/07-07/21 MTWR 07:30 AM - 09:10 AM HH3101 Richard G Cummings

ACCOUNT 701 ACCOUNTING FOUNDATIONS ... This course introduces students to the principles of financial accounting, including the (1) basic accounting cycle (i.e., double-entry accounting), financial statements (i.e., income statement, statement of financial position, and statement of cash flows), and specific discussions of cash, trade receivables, merchandise inventories, plant assets, current and long-term liabilities, and stockholders' equity. Fundamental ration and statement analysis techniques are also integrated throughout the course.

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.

#1860 Section 01 [units: 2]
07/07-08/15 Arranged Arranged Richard G Cummings
<table>
<thead>
<tr>
<th>Class#</th>
<th>Section</th>
<th>(Units)</th>
<th>General Education Designation (if any)</th>
<th>Start/End Dates</th>
<th>Meeting Days</th>
<th>Meeting Times</th>
<th>Location</th>
<th>Instructor</th>
<th>Course Topic (if applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>#1436</td>
<td>Section 01</td>
<td>[units: 3]</td>
<td></td>
<td>05/27-07/03</td>
<td>MW</td>
<td>06:00 PM - 09:20 PM HH2203</td>
<td>Meifang Xiang</td>
<td>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</td>
<td></td>
</tr>
<tr>
<td>#1437</td>
<td>Section 01</td>
<td>[units: 3]</td>
<td></td>
<td>07/07-08/15</td>
<td>MW</td>
<td>06:00 PM - 09:20 PM HH2203</td>
<td>ABBIE LYNNE DALY</td>
<td>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</td>
<td></td>
</tr>
<tr>
<td>#1438</td>
<td>Section 01</td>
<td>[units: 1-3]</td>
<td>Dept. Consent</td>
<td>07/07-08/15</td>
<td>Arranged</td>
<td>Arranged</td>
<td>Robert A Gruber</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>#1439</td>
<td>Section 02</td>
<td>[units: 1-3]</td>
<td>Dept. Consent</td>
<td>05/27-07/03</td>
<td>Arranged</td>
<td>Arranged</td>
<td>Meifang Xiang</td>
<td>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</td>
<td></td>
</tr>
<tr>
<td>#1708</td>
<td>Section 01</td>
<td>[units: 1-3]</td>
<td>Dept. Consent</td>
<td>07/07-08/15</td>
<td>Arranged</td>
<td>Arranged</td>
<td>Bill Tatman</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>#1830</td>
<td>Section 01</td>
<td>[units: 1-3]</td>
<td>Dept. Consent</td>
<td>07/07-08/15</td>
<td>Arranged</td>
<td>Arranged</td>
<td>Robert Yu</td>
<td></td>
<td></td>
</tr>
<tr>
<td>#1853</td>
<td>Section 02</td>
<td>[units: 1-3]</td>
<td>Dept. Consent</td>
<td>05/27-08/15</td>
<td>Arranged</td>
<td>Arranged</td>
<td>Meifang Xiang</td>
<td></td>
<td></td>
</tr>
<tr>
<td>#1866</td>
<td>Section 03</td>
<td>[units: 1-3]</td>
<td>Dept. Consent</td>
<td>05/27-07/03</td>
<td>Arranged</td>
<td>Arranged</td>
<td>Robert A Gruber</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>