

**LOWER DIVISION (200-LEVEL) ELIGIBILITY:**

Students pursuing a Bachelor of Business Administration degree must achieve 24 credits and maintain a 2.50 GPA or better in order to take lower division business courses except BEINDP 101, 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 UW-Whitewater 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 a 2.00 UW-Whitewater grade point average and must have completed 24 credits to take lower division (200-level) business courses.

**UPPER DIVISION (300/400-LEVEL) ELIGIBILITY:**

Students in the BBA curriculum 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 UW-Whitewater 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 UW-Whitewater 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; BEINDP 290; ECON 201; ECON 202; ITSCM 280; 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; 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 (assistant dean of the College of Business and Economics) and special students without full credentials (SPNC) can register on a space available basis with the approval of the assistant dean of the College of Business and Economics, [undergradbus@uw.edu](mailto:undergradbus@uw.edu), 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 MBA, or MPA degree program, or to the Graduate Business Foundations, Human Resources Management, or Project Management certificate program to enroll in 500-700 level courses offered in the College of Business and Economics. Only DBA students can enroll in 800-900 level courses. Non-Candidate for Degree (NCFD) students cannot register for College of Business and Economics courses. Exceptions to this policy may be granted to a student enrolled in a graduate business degree program at another accredited institution that wants to transfer the UW-Whitewater course work to their non-UW-Whitewater business degree program. Exceptions 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****Accounting**

*Start/End Dates Meeting Days Meeting Times Location Instructor Course Topic (if applicable)*

**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**

#3382 Section 01 [units: 3] NOTE: All students must be available for Common Exams: Sept 30th, Oct 21st, Nov 18th--3:30-5:30pm. The Dec 15th (final) --time TBD. Students will need to purchase WileyPLUS content, an online content accompaniment to the class textbook. Instructions for purchasing this content will be provided by the instructors before class starts. (This may come pre-bundled with the textbook)

09/07-12/23 MW 09:30 AM - 10:45 AM HH2319 Jane Weiss

#3383 Section 02 [units: 3] NOTE: All students must be available for Common Exams: Sept 30th, Oct 21st, Nov 18th--3:30-5:30pm. The Dec 15th (final) --time TBD. Students will need to purchase WileyPLUS content, an online content accompaniment to the class textbook. Instructions for purchasing this content will be provided by the instructors before class starts. (This may come pre-bundled with the textbook)

09/07-12/23 TR 11:00 AM - 12:15 PM HH2314 Jill Weber

#3384 Section 03 [units: 3] NOTE: All students must be available for Common Exams: Sept 30th, Oct 21st, Nov 18th--3:30-5:30pm. The Dec 15th (final) --time TBD. Students will need to purchase WileyPLUS content, an online content accompaniment to the class textbook. Instructions for purchasing this content will be provided by the instructors before class starts. (This may come pre-bundled with the textbook)

09/07-12/23 MW 12:30 PM - 01:45 PM HH2301 Michael J MacDonald

#3385 Section 04 [units: 3] NOTE: All students must be available for Common Exams: Sept 30th, Oct 21st, Nov 18th--3:30-5:30pm. The Dec 15th (final) --time TBD. Students will need to purchase WileyPLUS content, an online content accompaniment to the class textbook. Instructions for purchasing this content will be provided by the instructors before class starts. (This may come pre-bundled with the textbook)

09/07-12/23 MW 12:30 PM - 01:45 PM HH2314 Robert H Meyers

#3386 Section 05 [units: 3] NOTE: All students must be available for Common Exams: Sept 30th, Oct 21st, Nov 18th--3:30-5:30pm. The Dec 15th (final) --time TBD. Students will need to purchase WileyPLUS content, an online content accompaniment to the class textbook. Instructions for purchasing this content will be provided by the instructors before class starts. (This may come pre-bundled with the textbook)

09/07-12/23 TR 12:30 PM - 01:45 PM HH2310 Michael J MacDonald

#3387 Section 06 [units: 3] NOTE: All students must be available for Common Exams: Sept 30th, Oct 21st, Nov 18th--3:30-5:30pm. The Dec 15th (final) --time TBD. Students will need to purchase WileyPLUS content, an online content accompaniment to the class textbook. Instructions for purchasing this content will be provided by the instructors before class starts. (This may come pre-bundled with the textbook)

09/07-12/23 MW 02:00 PM - 03:15 PM HH2314 Michael J MacDonald

#3388 Section 07 [units: 3] NOTE: All students must be available for Common Exams: Sept 30th, Oct 21st, Nov 18th--3:30-5:30pm. The Dec 15th (final) --time TBD. Students will need to purchase WileyPLUS content, an online content accompaniment to the class textbook. Instructions for purchasing this content will be provided by the instructors before class starts. (This may come pre-bundled with the textbook)

09/07-12/23 MW 02:00 PM - 03:15 PM HH2203 Linda K Amann

#3389 Section 08 [units: 3] NOTE: All students must be available for Common Exams: Sept 30th, Oct 21st, Nov 18th--3:30-5:30pm. The Dec 15th (final) --time TBD. Students will need to purchase WileyPLUS content, an online content accompaniment to the class textbook. Instructions for purchasing this content will be provided by the instructors before class starts. (This may come pre-bundled with the textbook)

09/07-12/23 TR 02:00 PM - 03:15 PM HH2314 Kalana Malimage

#3390 Section 09 [units: 3] NOTE: All students must be available for Common Exams: Sept 30th, Oct 21st, Nov 18th--3:30-5:30pm. The Dec 15th (final) --time TBD. Students will need to purchase WileyPLUS content, an online content accompaniment to the class textbook. Instructions for purchasing this content will be provided by the instructors before class starts. (This may come pre-bundled with the textbook)

09/07-12/23 TR 03:30 PM - 04:45 PM HH2203 Dawn M Doering

#3391 Section 10 [units: 3] NOTE: All students must be available for Common Exams: Sept 30th, Oct 21st, Nov 18th--3:30-5:30pm. The Dec 15th (final) --time TBD. Students will need to purchase WileyPLUS content, an online content accompaniment to the class textbook. Instructions for purchasing this content will be provided by the instructors before class starts. (This may come pre-bundled with the textbook)

09/07-12/23 TR 05:00 PM - 06:15 PM HH2310 Dawn M Doering

#3392 Section 11 [units: 3] NOTE: All students must be available for Common Exams: Sept 30th, Oct 21st, Nov 18th--3:30-5:30pm. The Dec 15th (final) --time TBD. Students will need to purchase WileyPLUS content, an online content accompaniment to the class textbook. Instructions for purchasing this content will be provided by the instructors before class starts. (This may come pre-bundled with the textbook)

09/07-12/23 M 05:00 PM - 07:30 PM HH2301 Jane Weiss

#4623 Section 13 [units: 3]

09/07-12/23 TR 11:00 AM - 12:15 PM HH2203 Robert H Meyers

#3394 Section 22 [units: 3] NOTE: The cost per credit for COBE online undergraduate courses for 2016-2017 is \$389. Students must have access to the Internet and an Internet browser. WebCam required for remote exam monitoring

09/07-12/23 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**

#3395 Section 01 [units: 3] NOTE: All students must be available for Common Exams: Sept 30, Oct 28, and Nov 18 from 3:30 - 5:30 PM. EXAM 4 will be Thursday Dec 15 from 4:45 - 6:45 PM.

09/07-12/23 TR 02:00 PM - 03:15 PM HH2310 Robert H Meyers

#3396 Section 02 [units: 3] NOTE: All students must be available for Common Exams: Sept 30, Oct 28, and Nov 18 from 3:30 - 5:30 PM. EXAM 4 will be Thursday Dec 15 from 4:45 - 6:45 PM.

09/07-12/23 TR 02:00 PM - 03:15 PM HH2319 Jill Weber

#3397 Section 03 [units: 3] NOTE: All students must be available for Common Exams: Sept 30, Oct 28, and Nov 18 from 3:30 - 5:30 PM. EXAM 4 will be Thursday Dec 15 from 4:45 - 6:45 PM.

09/07-12/23 MW 03:30 PM - 04:45 PM HH2310 Carol J Normand

<i>Start/End Dates</i>	<i>Meeting Days</i>	<i>Meeting Times</i>	<i>Location</i>	<i>Instructor</i>	<i>Course Topic (if applicable)</i>
#3398 Section 04 [units: 3] EXAM 4 will be Thursday Dec 15		NOTE: All students must be available for Common Exams: Sept 30, Oct 28, and Nov 18 from 3:30 - 5:30 PM. from 4:45 - 6:45 PM.			
09/07-12/23	TR	03:30 PM - 04:45 PM	HH2319	Jill Weber	
#3399 Section 05 [units: 3] EXAM 4 will be Thursday Dec 15		NOTE: All students must be available for Common Exams: Sept 30, Oct 28, and Nov 18 from 3:30 - 5:30 PM. from 4:45 - 6:45 PM.			
09/07-12/23	MW	05:00 PM - 06:15 PM	HH2310	Carol J Normand	
#3400 Section 06 [units: 3] EXAM 4 will be Thursday Dec 15		NOTE: All students must be available for Common Exams: Sept 30, Oct 28, and Nov 18 from 3:30 - 5:30 PM. from 4:45 - 6:45 PM.			
09/07-12/23	T	05:00 PM - 07:30 PM	HH2319	Carol J Normand	
#4821 Section 07EX [units: 3]					
09/30	F	03:00 PM - 05:30 PM	HH2203	Joe Gerard	COMMON EXAM
11/18	F	03:00 PM - 05:30 PM	HH2305	Joe Gerard	COMMON EXAM
11/18	F	03:00 PM - 05:30 PM	HH2312	Joe Gerard	COMMON EXAM
11/18	F	03:00 PM - 05:30 PM	HH2314	Joe Gerard	COMMON EXAM
09/30	F	03:00 PM - 05:30 PM	HH2317	Joe Gerard	COMMON EXAM
10/28	F	03:00 PM - 05:30 PM	HH2317	Joe Gerard	COMMON EXAM
11/18	F	03:00 PM - 05:30 PM	HH2317	Joe Gerard	COMMON EXAM
09/07-12/23	T	03:00 PM - 05:00 PM	MG0117	Joe Gerard	MAKEUP EXAM
10/31	M	03:30 PM - 06:30 PM	HH2102	Joe Gerard	MAKEUP EXAM
11/01	T	03:30 PM - 06:30 PM	HH2101	Joe Gerard	MAKEUP EXAM
09/30	F	03:00 PM - 05:30 PM	HH2305	Joe Gerard	COMMON EXAM
09/30	F	03:00 PM - 05:30 PM	HH2312	Joe Gerard	COMMON EXAM
09/30	F	03:00 PM - 05:30 PM	HH2314	Joe Gerard	COMMON EXAM
10/28	F	03:00 PM - 05:30 PM	HH2203	Joe Gerard	COMMON EXAM
10/28	F	03:00 PM - 05:30 PM	HH2305	Joe Gerard	COMMON EXAM
10/28	F	03:00 PM - 05:30 PM	HH2312	Joe Gerard	COMMON EXAM
10/28	F	03:00 PM - 05:30 PM	HH2314	Joe Gerard	COMMON EXAM
11/18	F	03:00 PM - 05:30 PM	HH2203	Joe Gerard	COMMON EXAM
#3401 Section 22 [units: 3]		NOTE: The cost per credit for COBE online undergraduate courses for 2016-2017 is \$389. Students must have access to the Internet and an Internet browser. WebCam required for remote exam monitoring			
09/07-12/23	Arranged	Arranged	WEB BASED	Joe Gerard	

**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 AND LOWER LEVEL BUSINESS REQUIREMENTS**

#3402 Section 01 [units: 3]					
09/07-12/23	MW	09:30 AM - 10:45 AM	HH2314	Meifang Xiang	
#3403 Section 02 [units: 3]					
09/07-12/23	MW	11:00 AM - 12:15 PM	HH2314	Meifang Xiang	
#3404 Section 03 [units: 3]					
09/07-12/23	MW	11:00 AM - 12:15 PM	HH2301	Linda K Amann	
#3405 Section 04 [units: 3]					
09/07-12/23	TR	12:30 PM - 01:45 PM	HH2319	Dawn M Doering	

**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 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**

#3406 Section 01 [units: 3]		NOTE: All students must be available for Common Exams: September 30, October 28, and November 18, 2016. Students will need to purchase WileyPLUS content, an online content accompaniment to the class textbook. Instructions for purchasing this content will be provided by the instructor before class starts. (This may come pre-bundled with the textbook.)			
09/07-12/23	TR	11:00 AM - 12:15 PM	HH2319	Lynn M Hafemeister	
#3407 Section 02 [units: 3]		NOTE: All students must be available for Common Exams: September 30, October 28, and November 18, 2016. Students will need to purchase WileyPLUS content, an online content accompaniment to the class textbook. Instructions for purchasing this content will be provided by the instructor before class starts. (This may come pre-bundled with the textbook.)			
09/07-12/23	TR	12:30 PM - 01:45 PM	HH2203	Lynn M Hafemeister	

<i>Start/End Dates</i>	<i>Meeting Days</i>	<i>Meeting Times</i>	<i>Location</i>	<i>Instructor</i>	<i>Course Topic (if applicable)</i>
#4746	Section 03EX	[units: 3]			
09/30	F	03:00 PM - 05:15 PM	HH2306	Lynn M Hafemeister	COMMON EXAM
10/28	F	03:00 PM - 05:15 PM	HH2309	Lynn M Hafemeister	COMMON EXAM
10/28	F	03:00 PM - 05:15 PM	HH2310	Lynn M Hafemeister	COMMON EXAM
10/28	F	03:00 PM - 05:15 PM	HH2311	Lynn M Hafemeister	COMMON EXAM
11/18	F	03:00 PM - 05:15 PM	HH2306	Lynn M Hafemeister	COMMON EXAM
11/18	F	03:00 PM - 05:15 PM	HH2307	Lynn M Hafemeister	COMMON EXAM
11/18	F	03:00 PM - 05:15 PM	HH2308	Lynn M Hafemeister	COMMON EXAM
11/18	F	03:00 PM - 05:15 PM	HH2309	Lynn M Hafemeister	COMMON EXAM
11/18	F	03:00 PM - 05:15 PM	HH2310	Lynn M Hafemeister	COMMON EXAM
11/18	F	03:00 PM - 05:15 PM	HH2311	Lynn M Hafemeister	COMMON EXAM
09/30	F	03:00 PM - 05:15 PM	HH2307	Lynn M Hafemeister	COMMON EXAM
09/30	F	03:00 PM - 05:15 PM	HH2308	Lynn M Hafemeister	COMMON EXAM
09/30	F	03:00 PM - 05:15 PM	HH2309	Lynn M Hafemeister	COMMON EXAM
09/30	F	03:00 PM - 05:15 PM	HH2310	Lynn M Hafemeister	COMMON EXAM
09/30	F	03:00 PM - 05:15 PM	HH2311	Lynn M Hafemeister	COMMON EXAM
10/28	F	03:00 PM - 05:15 PM	HH2306	Lynn M Hafemeister	COMMON EXAM
10/28	F	03:00 PM - 05:15 PM	HH2307	Lynn M Hafemeister	COMMON EXAM
10/28	F	03:00 PM - 05:15 PM	HH2308	Lynn M Hafemeister	COMMON EXAM

Dept. Consent

**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.**

#3408	Section 01	[units: 3]			
09/07-12/23	TR	08:00 AM - 09:15 AM	HH2314	Richard G Cummings	
#3409	Section 02	[units: 3]			
09/07-12/23	TR	09:30 AM - 10:45 AM	HH2314	Richard G Cummings	
#3417	Section 03	[units: 3]			
09/07-12/23	MW	09:30 AM - 10:45 AM	HH2301	Robert H Meyers	

**ACCOUNT 452 TAX II ... This course examines federal income tax laws and regulations with a specific emphasis on corporations (C and S), partnerships, estate and gift taxation, income taxation of estates and trusts, and taxation of exempt entities. Both compliance and tax planning are emphasized in this course. Tax research on related issues is also included.**

**PREREQ: ACCOUNT 451 & 2.75 GPA IN ACCOUNT 244, ACCOUNT 249, ACCOUNT 261 (FORMERLY 341), & ACCOUNT 343; ADMISSION TO THE COLLEGE AND 2.50 COMB CUMULATIVE GPA FOR BUSINESS MAJORS OR 2.0 COMB CUMULATIVE GPA AND 60 UNITS FOR BUSINESS MINORS AND OTHER MAJORS**

#3410	Section 01	[units: 3]			
09/07-12/23	TR	09:30 AM - 10:45 AM	HH2310	Michael J MacDonald	
10/28	F	02:30 PM - 05:30 PM	HH1300	Michael J MacDonald	EXAM

**ACCOUNT 454 ACCOUNTING INFORMATION SYSTEMS ... This course examines the nature of accounting information systems and the ways in which various components are integrated to provide relevant and reliable financial information for decision making. Students will also study (a) the impact of information technology on the gathering, processing and reporting of financial information (b) risk management through the use of COSO's internal control frameworks (c) ways in which technology affects internal control structures, and (d) how to model business processes and use decision criteria to determine ways in which processes can be improved.**

**PREREQ: A 2.5 GPA IN ACCOUNT 249 AND ACCOUNT 261 ; ADMISSION TO THE COLLEGE AND 2.50 FOR BUSINESS MAJORS OR 60 CREDITS AND 2.00 FOR MINORS/NON-BUSINESS MAJORS FOR WHICH THIS COURSE IS AN OPTION**

#3411	Section 01	[units: 3]			
09/07-12/23	TR	09:30 AM - 10:45 AM	HH2308	Kalana Malimage	
#3412	Section 02	[units: 3]			
09/07-12/23	TR	11:00 AM - 12:15 PM	HH2308	Kalana Malimage	
#3413	Section 03	[units: 3]			
09/07-12/23	TR	11:00 AM - 12:15 PM	HH2310	D'Arcy Becker	

**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 2.80 FOR BUSINESS MAJORS; 60 CREDITS AND 2.00 FOR MINORS/NON-BUSINESS MAJORS FOR WHICH THIS COURSE IS AN OPTION**

#3414	Section 01	[units: 3]			
09/07-12/23	TR	09:30 AM - 10:45 AM	HH2301	Joe Gerard	
#3415	Section 02	[units: 3]			
09/07-12/23	TR	11:00 AM - 12:15 PM	HH2301	Joe Gerard	

*Start/End Dates Meeting Days Meeting Times Location Instructor Course Topic (if applicable)*

**ACCOUNT 461 ADVANCED ACCOUNTING ...** This course presents an indepth examination of accounting for business combinations including mergers, parent-subsidiary relationships, and consolidated statements. It also covers accounting for partnerships, foreign currency translations, and an introduction to international accounting.

**PREREQ: A 2.75 GPA IN ACCOUNT 249, ACCOUNT 261 AND ACCOUNT 343 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**

#3418 Section 01 [units: 3]  
09/07-12/23 TR 09:30 AM - 10:45 AM HH2319 Lynn M Hafemeister

#3419 Section 02 [units: 3]  
09/07-12/23 MW 12:30 PM - 01:45 PM HH2319 Jane Weiss

**ACCOUNT 463 ACCOUNTING FOR NONPROFIT ORGANIZATIONS ...** This course is designed to provide students with an in-depth study of accounting for state and local governments, colleges and universities, health-care entities, and voluntary health and welfare organizations. Special topics include auditing non-profit entities, analysis of governmental financial statements, and accounting for special-purpose entities. Finally, students will examine the differences between private and public sector accounting, including ethical considerations in the public sector.

**PREREQ: A 2.75 GPA IN ACCOUNT 249, ACCOUNT 261 AND ACCOUNT 343 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**

#3420 Section 01 [units: 3]  
09/07-12/23 MW 02:00 PM - 03:15 PM HH2301 Meifang Xiang

**ACCOUNT 465 AUDITING ...** This course introduces the student to auditing, attestation, and assurance services. Specific topics include materiality, audit risk, audit evidence, audit planning, AICPA audit standards, professional ethics, and legal liability. Additional topics include sampling, tests of controls and substantive tests, auditing EDP systems, preparing audit reports, and assessing internal control policies and procedures.

**PREREQ: ACCOUNT 454, 2.75 GPA IN ACCOUNT 249, ACCOUNT 261 & ACCOUNT 343 & ADMISSION TO THE COLLEGE AND 2.50 FOR BUSINESS MAJORS OR 60 CREDITS AND 2.00 FOR MINORS/NON-BUSINESS MAJORS FOR WHICH THIS COURSE IS AN OPTION**

#3421 Section 01 [units: 3]  
09/07-12/23 TR 12:30 PM - 01:45 PM HH2301 Bill Tatman

#3422 Section 02 [units: 3]  
09/07-12/23 TR 02:00 PM - 03:15 PM HH2301 Bill Tatman

#3423 Section 03 [units: 3]  
09/07-12/23 TR 03:30 PM - 04:45 PM HH2301 Bill Tatman

**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 & HAVE A 2.75 GPA IN ACCOUNT 249, ACCOUNT 261, AND ACCOUNT 343. ADMISSION TO COLLEGE OF BUSINESS AND 2.50 COMBINED CUMULATIVE GPA FOR BUSINESS MAJORS ALSO REQUIRED.**

#4639 Section 01 [units: 2-6] Dept. Consent  
09/07-12/23 Arranged Arranged Bill Tatman

**ACCOUNT 496 SPECIAL STUDIES ...** Group activity. Not offered regularly in the curriculum but offered on topics selected on the basis of timeliness, need, and interest, and generally in the format of regularly scheduled Catalog offerings. Repeatable for a maximum of 3 credits in the accounting major and a maximum of 6 credits in the degree.

**PREREQ: ADMISSION TO THE UPPER DIVISION BUSINESS COURSES AND 2.50 COMBINED CUMULATIVE GPA FOR BUSINESS MAJORS OR 60 UNITS AND 2.00 COMBINED CUMULATIVE GPA FOR MINORS/NON-BUSINESS MAJORS FOR WHICH THIS COURSE IS AN OPTION**

#3424 Section 01 [units: 3]  
PREREQ: ITSCM 280 AND ACCOUNT 343  
09/07-12/23 MW 09:30 AM - 10:45 AM HH3202 Linda K Amann EXCEL FOR ACCOUNTANTS

**ACCOUNT 498 INDEPENDENT STUDIES ...** Study of a selected topic or topics under the direction of a faculty member. Repeatable.

**PREREQ: STUDENTS MUST HAVE COMPLETED 60 UNITS AND HAVE A COMBINED 2.75 IN ACCOUNT 249, ACCOUNT 261 AND ACCOUNT 343 AND HAVE CONSENT OF THE DEPARTMENT**

#4800 Section 01 [units: 1] Dept. Consent  
09/07-12/23 Arranged Arranged D'Arcy Becker

**\*\*\* 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.**

#3506 Section 01 [units: 3]  
09/07-12/23 TR 08:00 AM - 09:15 AM HH2314 Richard G Cummings

#3507 Section 02 [units: 3]  
09/07-12/23 TR 09:30 AM - 10:45 AM HH2314 Richard G Cummings

**ACCOUNT 656 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 725 OR ACCOUNT 249 AND CONSENT OF DEPARTMENT**

#3425 Section 01 [units: 3] Dept. Consent  
09/07-12/23 TR 09:30 AM - 10:45 AM HH2301 Joe Gerard

Start/End Dates	Meeting Days	Meeting Times	Location	Instructor	Course Topic (if applicable)
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#3426 Section 02 [units: 3]

Dept. Consent

09/07-12/23	TR	11:00 AM - 12:15 PM	HH2301	Joe Gerard	
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**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 M.P.A. ACCOUNTING.**

#3427 Section 22 [units: 2] NOTE: The cost per credit for COBE online graduate courses for 2016-2017 is \$637.43. Students must have access to the Internet and an Internet browser.

09/07-10/28	Arranged	Arranged	WEB BASED	Richard G Cummings	
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**ACCOUNT 756 CORPORATE AND SPECIAL ENTITIES TAXATION ...** This course examines federal income tax laws and regulations with a specific emphasis on corporations (C and S), partnerships, estate and gift taxation, income taxation of estates and trusts, and taxation of exempt entities. Both compliance and tax planning are emphasized in this course. Tax research on related issues is also included.

**PREREQ: ACCOUNT 651 OR ACCOUNT 451**

#3428 Section 01 [units: 3]

09/07-12/23	MW	08:00 AM - 09:15 AM	HH2310	Dawn J Drnevich	
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#3429 Section 02 [units: 3]

09/07-12/23	MW	09:30 AM - 10:45 AM	HH2310	Dawn J Drnevich	
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**ACCOUNT 757 ISSUES IN FINANCIAL ACCOUNTING ...** This course examines some of the more complex and contentious areas that have evolved into accounting practice. Major areas include: 1) statement of cash flows, 2) segment and interim reporting, 3) accounting for derivatives, 4) pensions and other postretirement benefits, 5) accounting changes and error corrections, and 6) assessing the quality of financial statements. This course also covers recent pronouncements not covered in ACCOUNT 261 and ACCOUNT 343.

**PREREQ: ACCOUNT 343**

#3430 Section 01 [units: 3]

09/07-12/23	MW	12:30 PM - 01:45 PM	HH2310	Robert Yu	
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#3431 Section 02 [units: 3]

09/07-12/23	MW	02:00 PM - 03:15 PM	HH2310	Robert Yu	
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**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 CONSENT OF INSTRUCTOR**

#3432 Section 01 [units: 3]

09/07-12/23	TR	12:30 PM - 01:45 PM	HH2314	Abbie L Daly	
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#3433 Section 02 [units: 3]

09/07-12/23	TR	03:30 PM - 04:45 PM	HH2314	Abbie L Daly	
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**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 M.P.A. ACCOUNTING.**

#3435 Section 02 [units: 1-3]

Dept. Consent

09/07-12/23	MW	11:00 AM - 12:15 PM	HH2203	D'Arcy Becker	
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#3436 Section 03 [units: 1-3]

Dept. Consent

09/07-12/23	TR	02:00 PM - 03:15 PM	HH2203	D'Arcy Becker	
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#4563 Section 05 [units: 1-3]

Dept. Consent

09/07-12/23	TR	05:00 PM - 06:15 PM	HH2301	D'Arcy Becker	
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