

**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**

#3389 Section 01 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8The final will be held Monday, May 9

01/19-05/17 MW 11:00 AM - 12:15 PM HH2314 Jill Weber

#3390 Section 02 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8The final will be held Monday, May 9

01/19-05/17 TR 11:00 AM - 12:15 PM HH2301 Kalana Malimage

#3391 Section 03 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8The final will be held Monday, May 9

01/19-05/17 TR 11:00 AM - 12:15 PM HH2310 Dawn M Doering

#3392 Section 04 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8The final will be held Monday, May 9

01/19-05/17 TR 12:30 PM - 01:45 PM HH2310 Dawn M Doering

#3393 Section 05 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8The final will be held Monday, May 9

01/19-05/17 MW 03:30 PM - 04:45 PM HH2301 Robert Yu

#3394 Section 06 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8The final will be held Monday, May 9

01/19-05/17 TR 03:30 PM - 04:45 PM HH2301 Kalana Malimage

#3395 Section 07 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8The final will be held Monday, May 9

01/19-05/17 MW 05:00 PM - 06:15 PM HH2319 Linda K Amann

#3396 Section 08 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8The final will be held Monday, May 9

01/19-05/17 MW 05:00 PM - 06:15 PM HH2301 Robert Yu

#3397 Section 22 [units: 3] NOTE: Undergrad online classes will bill at \$389 per credit. Students must have access to the internet and an internet browser.

01/19-05/17 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**

#3398 Section 01 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Exam 4 will be 5:00-7:00pm on Monday, May 9

01/19-05/17 MW 09:30 AM - 10:45 AM HH2314 Michael J MacDonald

#3399 Section 02 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Exam 4 will be 5:00-7:00pm on Monday, May 9

01/19-05/17 TR 09:30 AM - 10:45 AM HH2301 Joe Gerard

#3400 Section 03 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Exam 4 will be 5:00-7:00pm on Monday, May 9

01/19-05/17 TR 09:30 AM - 10:45 AM HH2314 Michael J MacDonald

#3401 Section 04 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Exam 4 will be 5:00-7:00pm on Monday, May 9

01/19-05/17 MW 12:30 PM - 01:45 PM HH2314 Michael J MacDonald

#3402 Section 05 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Exam 4 will be 5:00-7:00pm on Monday, May 9

01/19-05/17 TR 12:30 PM - 01:45 PM HH2314 Michael J MacDonald

#3403 Section 06 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Exam 4 will be 5:00-7:00pm on Monday, May 9

01/19-05/17 TR 12:30 PM - 01:45 PM HH2319 Joe Gerard

#3404 Section 07 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Exam 4 will be 5:00-7:00pm on Monday, May 9

01/19-05/17 MW 02:00 PM - 03:15 PM HH2319 Jill Weber

#3405 Section 08 [units: 3] NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Exam 4 will be 5:00-7:00pm on Monday, May 9

01/19-05/17 TR 02:00 PM - 03:15 PM HH2319 Joe Gerard

<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>
#3406 Section 09 [units: 3]	NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Exam 4 will be 5:00-7:00pm on Monday, May 9				
01/19-05/17	TR	02:00 PM - 03:15 PM	HH2301	Robert H Meyers	
#3407 Section 10 [units: 3]	NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Exam 4 will be 5:00-7:00pm on Monday, May 9				
All class meeting details to be arranged.					
#3408 Section 11 [units: 3]	NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Exam 4 will be 5:00-7:00pm on Monday, May 9				
01/19-05/17	T	05:30 PM - 07:30 PM	HH2314	Robert H Meyers	
#4498 Section 12 [units: 3]	NOTE: Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Common Exams are held 3:30-5:30 on the following days:Friday, February 12Friday, March 4Friday, April 8Exam 4 will be 5:00-7:00pm on Monday, May 9				
01/19-05/17	TR	09:30 AM - 10:45 AM	HH2308	Robert H Meyers	

#4630 Section 13EX [units: 3]

Dept. Consent

02/12	F	03:30 PM - 05:30 PM	HH2102	Alka Arora	COMMON EXAM
03/04	F	03:30 PM - 05:30 PM	HH2102	Alka Arora	COMMON EXAM
03/04	F	03:30 PM - 05:30 PM	HH2203	Alka Arora	COMMON EXAM
03/04	F	03:30 PM - 05:30 PM	HH2301	Alka Arora	COMMON EXAM
03/04	F	03:30 PM - 05:30 PM	HH2302	Alka Arora	COMMON EXAM
03/04	F	03:30 PM - 05:30 PM	HH2303	Alka Arora	COMMON EXAM
03/04	F	03:30 PM - 05:30 PM	HH2305	Alka Arora	COMMON EXAM
03/04	F	03:30 PM - 05:30 PM	HH2306	Alka Arora	COMMON EXAM
03/04-03/07	F	03:30 PM - 05:30 PM	HH2307	Alka Arora	COMMON EXAM
03/04	F	03:30 PM - 05:30 PM	HH2309	Alka Arora	COMMON EXAM
04/08	F	03:30 PM - 05:30 PM	HH1000	Alka Arora	COMMON EXAM
02/12	F	03:30 PM - 05:30 PM	HH2203	Alka Arora	COMMON EXAM
04/08	F	03:30 PM - 05:30 PM	HH2100	Alka Arora	COMMON EXAM
04/08	F	03:30 PM - 05:30 PM	HH2200	Alka Arora	COMMON EXAM
04/08	F	03:30 PM - 05:30 PM	HH3200	Alka Arora	COMMON EXAM
02/16	T	03:30 PM - 05:30 PM	HH2300	Alka Arora	MAKEUP EXAM
03/08	T	03:30 PM - 05:30 PM	HH2300	Alka Arora	MAKEUP EXAM
04/12	T	03:30 PM - 05:30 PM	HH2300	Alka Arora	MAKEUP EXAM
02/12	F	03:30 PM - 05:30 PM	HH2301	Alka Arora	COMMON EXAM
02/12	F	03:30 PM - 05:30 PM	HH2302	Alka Arora	COMMON EXAM
02/12	F	03:30 PM - 05:30 PM	HH2303	Alka Arora	COMMON EXAM
02/12	F	03:30 PM - 05:30 PM	HH2305	Alka Arora	COMMON EXAM
02/12	F	03:30 PM - 05:30 PM	HH2306	Alka Arora	COMMON EXAM
02/12	F	03:30 PM - 05:30 PM	HH2307	Alka Arora	COMMON EXAM
02/12	F	03:30 PM - 05:30 PM	HH2309	Alka Arora	COMMON EXAM

**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**

#3409 Section 01 [units: 3]					
01/19-05/17	MW	11:00 AM - 12:15 PM	HH2301	Linda K Amann	
#3410 Section 02 [units: 3]					
01/19-05/17	MW	12:30 PM - 01:45 PM	HH2301	Linda K Amann	
#3411 Section 03 [units: 3]					
01/19-05/17	TR	03:30 PM - 04:45 PM	HH2319	Dawn M Doering	
#3412 Section 04 [units: 3]					
01/19-05/17	TR	05:00 PM - 06:15 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**

#3413 Section 01 [units: 3]	NOTE: Common exams are held 3:00-5:00pm on the following days:Friday, February 12Friday, March 11Friday, April 8				
01/19-05/17	TR	11:00 AM - 12:15 PM	HH2319	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>	
#3414 Section 02	[units: 3]	NOTE: Common exams are held 3:00-5:00pm on the following days: Friday, February 12 Friday, March 11				
01/19-05/17	TR	12:30 PM - 01:45 PM	HH2203	Lynn M Hafemeister		
#4570 Section 03EX	[units: 3]					Dept. Consent
02/12	F	03:00 PM - 05:30 PM	HH2300	Alka Arora	COMMON EXAM	
03/11	F	03:00 PM - 05:30 PM	HH2319	Alka Arora	COMMON EXAM	
04/08	F	03:00 PM - 05:30 PM	HH2300	Alka Arora	COMMON EXAM	
04/08	F	03:00 PM - 05:30 PM	HH2308	Alka Arora	COMMON EXAM	
04/08	F	03:00 PM - 05:30 PM	HH2310	Alka Arora	COMMON EXAM	
04/08	F	03:00 PM - 05:30 PM	HH2311	Alka Arora	COMMON EXAM	
04/08	F	03:00 PM - 05:30 PM	HH2319	Alka Arora	COMMON EXAM	
02/12	F	03:00 PM - 05:30 PM	HH2308	Alka Arora	COMMON EXAM	
02/12	F	03:00 PM - 05:30 PM	HH2310	Alka Arora	COMMON EXAM	
02/12	F	03:00 PM - 05:30 PM	HH2311	Alka Arora	COMMON EXAM	
02/12	F	03:00 PM - 05:30 PM	HH2319	Alka Arora	COMMON EXAM	
03/11	F	03:00 PM - 05:30 PM	HH2300	Alka Arora	COMMON EXAM	
03/11	F	03:00 PM - 05:30 PM	HH2308	Alka Arora	COMMON EXAM	
03/11	F	03:00 PM - 05:30 PM	HH2310	Alka Arora	COMMON EXAM	
03/11	F	03:00 PM - 05:30 PM	HH2311	Alka Arora	COMMON EXAM	

**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.**

#3415 Section 01	[units: 3]				
01/19-05/17	TR	11:00 AM - 12:15 PM	HH2314	Robert H Meyers	
#3416 Section 02	[units: 3]				
01/19-05/17	TR	02:00 PM - 03:15 PM	HH2310	Richard G Cummings	
#3417 Section 03	[units: 3]				
01/19-05/17	TR	03:30 PM - 04:45 PM	HH2310	Richard G Cummings	

**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**

#3418 Section 01	[units: 3]				
01/19-05/17	MW	12:30 PM - 01:45 PM	HH2319	Jane Weiss	

**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**

#3419 Section 01	[units: 3]				
01/19-05/17	MW	03:30 PM - 04:45 PM	HH2314	Carol J Normand	
#3420 Section 02	[units: 3]				
01/19-05/17	MW	05:00 PM - 06:15 PM	HH2314	Carol J Normand	

**ACCOUNT 455 VITA - INCOME TAX E-FILED CLINIC ...** This course provides students a hands on opportunity to prepare federal and state income tax returns that will be electronically filed.

**PREREQ: ACCOUNT 451 AND/OR PERMISSION OF INSTRUCTOR; 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**

#3800 Section 01	[units: 3]					Instructor Consent
01/19-05/17	W	03:30 PM - 07:30 PM	ARRANGED	Robert H Meyers		
01/19-05/17	S	09:30 AM - 02:30 PM	ARRANGED	Robert H Meyers		

**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**

#3421 Section 01	[units: 3]				
04/20-05/04	MW	12:30 PM - 04:30 PM	HH2310	Alka Arora	
04/22-05/06	F	09:30 AM - 04:30 PM	HH1312	Alka Arora	

Class#	Section	(Units)	General Education Designation (if any)	Start/End Dates	Meeting Days	Meeting Times	Location	Instructor	Course Topic (if applicable)
#3422	Section 02	[units: 3]		01/19-04/14	TR	09:15 AM - 10:45 AM	HH2310	Alka Arora	

**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**

#3423	Section 01	[units: 3]		01/19-05/17	MW	08:00 AM - 09:15 AM	HH2301	Jane Weiss	
#3425	Section 02	[units: 3]		01/19-05/17	MW	09:30 AM - 10:45 AM	HH2301	Jane Weiss	
#3426	Section 03	[units: 3]		01/19-05/17	TR	09:30 AM - 10:45 AM	HH2319	Lynn M Hafemeister	

**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**

#3427	Section 01	[units: 3]		01/19-05/17	MW	02:00 PM - 03:15 PM	HH2301	Meifang Xiang	
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**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**

#3429	Section 01	[units: 3]		01/19-05/17	TR	02:00 PM - 03:15 PM	HH2314	Bill Tatman	
#3430	Section 02	[units: 3]		01/19-05/17	TR	03:30 PM - 04:45 PM	HH2314	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.**

#3431	Section 01	[units: 2-6]		01/19-05/17	Arranged	Arranged		Bill Tatman	Dept. Consent
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**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**

#3432	Section 01	[units: 3]		01/19-05/17	MW	03:30 PM - 04:45 PM	HH3202	Linda K Amann	
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\*\*\* GRADUATE LEVEL COURSES \*\*\*

**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**

#3556	Section 01	[units: 3]		04/20-05/04	MW	12:30 PM - 04:30 PM	HH2310	Alka Arora	Dept. Consent
				04/22-05/06	F	09:30 AM - 04:30 PM	HH1312	Alka Arora	
#3557	Section 02	[units: 3]		01/19-04/14	TR	09:15 AM - 10:45 AM	HH2310	Alka Arora	Dept. Consent

**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.**

#3434	Section 01	[units: 2]		01/19-03/11	T	06:30 PM - 09:50 PM	HH3202	Richard G Cummings	
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*Start/End Dates Meeting Days Meeting Times Location Instructor Course Topic (if applicable)*

**ACCOUNT 751 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING ...** This course focuses on the theory and practice of accrual, modified accrual, and cash-based accounting models for governmental and not-for-profit entities. In addition, students investigate the specific accounting issues for state and local governments, colleges and universities, health care organizations, and voluntary health and welfare organizations.

**PREREQ: ACCOUNT 261**

#3436	Section 01	[units: 3]				
	01/19-05/17	MW	09:30 AM - 10:45 AM	HH2310	Meifang Xiang	
#3437	Section 02	[units: 3]				
	01/19-05/17	MW	11:00 AM - 12:15 PM	HH2310	Meifang Xiang	

**ACCOUNT 767 FORENSIC ACCOUNTING AND PROFESSIONAL ETHICS ...** This course, with a combined lecture and case approach, will provide in-depth coverage of internal control, EDP auditing, fraud detection and reporting, and the auditor's code of ethics. A component of this course will follow a readings approach covering such topics as auditing estimates, auditor independence, audit failures, and going concern qualifications.

**PREREQ: ACCOUNT 465 OR CONSENT OF DEPARTMENT**

#3442	Section 01	[units: 3]				
	01/19-05/17	T	05:30 PM - 08:00 PM	HH2310	Carol J Normand	

**ACCOUNT 781 APPLIED ACCOUNTING RESEARCH ...** This course examines the relationship between decision theory (and decision makers) and accounting information, alternative measurement theories, and conceptual frameworks. In addition, students will (1) learn to use applied research tools and (2) to develop their communication skills to real-life accounting issues in a variety of accounting environments.

**PREREQ: ACCOUNT 343 OR CONSENT OF DEPARTMENT**

#3438	Section 01	[units: 3]				
	01/19-05/17	MW	09:30 AM - 10:45 AM	HH2319	Abbie L Daly	
#3439	Section 02	[units: 3]				
	01/19-05/17	MW	11:00 AM - 12:15 PM	HH2319	Abbie L Daly	

**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**

#3440	Section 01	[units: 1-3]				Dept. Consent
	01/19-05/17	Arranged	Arranged		Bill Tatman	

**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.**

#4445	Section 01	[units: 1-3]				Dept. Consent
	01/19-05/17	Arranged	Arranged		Abbie L Daly	