

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, 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**

<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>
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					
#4243	Section 01	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	MW	09:30 AM - 10:45 AM	HH2203	Linda Amann	
#4244	Section 02	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	TR	09:30 AM - 10:45 AM	HH1314	Laura Poupitch	
#4245	Section 03	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	TR	12:30 PM - 01:45 PM	HH2310	Dawn Doering	
#4246	Section 04	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	MW	11:00 AM - 12:15 PM	HH2301	Linda Amann	
#4247	Section 05	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	MW	11:00 AM - 12:15 PM	HH2101	Brian Huels	
#4248	Section 06	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	TR	11:00 AM - 12:15 PM	HH2308	Laura Poupitch	
#4249	Section 07	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	TR	11:00 AM - 12:15 PM	HH2310	Robert Meyers	
#4250	Section 08	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	MW	12:30 PM - 01:45 PM	HH2310	Brian Huels	
#4251	Section 09	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	TR	12:30 PM - 01:45 PM	HH2319	To Be Arranged	
#4256	Section 10	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	TR	02:00 PM - 03:15 PM	HH2203	Robert Meyers	
#4257	Section 11	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	TR	09:30 AM - 10:45 AM	HH2203	Robert Meyers	
#4266	Section 12	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	MW	03:30 PM - 04:45 PM	HH2314	Linda Amann	
#4267	Section 13	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	TR	02:00 PM - 03:15 PM	HH2308	Dawn Doering	
#4268	Section 14	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	TR	02:00 PM - 03:15 PM	HH2203	Robert Meyers	
#4269	Section 15	[units: 3]	NOTE: All students must be available for common exams from 3:30-5:30pm on the following Fridays: Sept 29, Oct 20, Nov 17, and the final on Dec 13 (time TBA).		
09/06-12/22	TR	09:30 AM - 10:45 AM	HH2101	Kalana Malimage	
#4754	Section 16	[units: 3]			
09/06-12/22	MW	08:00 AM - 09:15 AM	HH2310	To Be Arranged	

<u>Start/End Dates</u>	<u>Meeting Days</u>	<u>Meeting Times</u>	<u>Location</u>	<u>Instructor</u>	<u>Course Topic (if applicable)</u>
#4786	Section 17EX	[units: 3]			
09/29	F	03:30 PM - 05:30 PM	HH1305	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH1319	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH2300	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH2301	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 06:00 PM	HH2302	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH2305	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH2306	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH2311	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH2314	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH1305	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH1306	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH1306	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH1308	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH1309	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH1310	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH1311	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH1312	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH1314	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH1317	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 06:00 PM	HH1319	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH2300	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH2301	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH1308	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH2302	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH2305	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH2306	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH2311	Darcy Becker	COMMON EXAM
10/20	F	03:30 PM - 05:30 PM	HH2314	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH1305	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH1306	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH1308	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH1309	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH1310	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH1309	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH1311	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH1312	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH1314	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH1317	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH1319	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH2300	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH2301	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH2302	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH2305	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH2306	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH1310	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH2311	Darcy Becker	COMMON EXAM
11/17	F	03:30 PM - 05:30 PM	HH2314	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH1311	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH1312	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH1314	Darcy Becker	COMMON EXAM
09/29	F	03:30 PM - 05:30 PM	HH1317	Darcy Becker	COMMON EXAM

#4414 Section 22 [units: 3] NOTE: The cost per credit for COBE online undergraduate courses for 2017-2018 is \$389. Students must have access to the Internet and an Internet browser. A Webcam may be required for remote exam monitoring.

09/06-12/22 Arranged Arranged WEB BASED Tong 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

#4291 Section 01 [units: 3] NOTE: The common exams will be held on the following Fridays from 3:30pm ÷ 5:30pm: Sept. 29, Oct. 27, Nov. 17, and the final on Dec. 13 (time TBA).

09/06-12/22 MW 11:00 AM - 12:15 PM HH2203 Michael Macdonald

Class# Section (Units) General Education Designation (if any)

<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>
#4292 Section 02 [units: 3]	NOTE: The common exams will be held on the following Fridays from 3:30pm ÷ 5:30pm: Sept. 29, Oct. 27, Nov. 17, and the final on Dec. 13 (time TBA).				
09/06-12/22	MW	02:00 PM - 03:15 PM	HH2314	Michael Macdonald	
#4293 Section 03 [units: 3]	NOTE: The common exams will be held on the following Fridays from 3:30pm ÷ 5:30pm: Sept. 29, Oct. 27, Nov. 17, and the final on Dec. 13 (time TBA).				
09/06-12/22	TR	02:00 PM - 03:15 PM	HH2302	Avishek Bhandari	
#4297 Section 04 [units: 3]	NOTE: The common exams will be held on the following Fridays from 3:30pm ÷ 5:30pm: Sept. 29, Oct. 27, Nov. 17, and the final on Dec. 13 (time TBA).				
09/06-12/22	MW	03:30 PM - 04:45 PM	HH1301	Michael Macdonald	
#4298 Section 05 [units: 3]	NOTE: The common exams will be held on the following Fridays from 3:30pm ÷ 5:30pm: Sept. 29, Oct. 27, Nov. 17, and the final on Dec. 13 (time TBA).				
09/06-12/22	TR	03:30 PM - 04:45 PM	HH2310	Joseph Gerard	
#4300 Section 06 [units: 3]	NOTE: The common exams will be held on the following Fridays from 3:30pm ÷ 5:30pm: Sept. 29, Oct. 27, Nov. 17, and the final on Dec. 13 (time TBA).				
09/06-12/22	TR	03:30 PM - 04:45 PM	HH2301	Avishek Bhandari	
#4467 Section 07 [units: 3]	NOTE: The common exams will be held on the following Fridays from 3:30pm ÷ 5:30pm: Sept. 29, Oct. 27, Nov. 17, and the final on Dec. 13 (time TBA).				
09/06-12/22	TR	02:00 PM - 03:15 PM	HH2301	Joseph Gerard	
#4755 Section 08EX [units: 3]					
09/29	F	03:00 PM - 06:00 PM	HH2101	Darcy Becker	COMMON EXAM
09/29	F	03:00 PM - 06:00 PM	HH2203	Darcy Becker	EXAM
10/27	F	03:00 PM - 06:00 PM	HH2101	Darcy Becker	EXAM
10/27	F	03:00 PM - 06:00 PM	HH2203	Darcy Becker	EXAM
11/17	F	03:00 PM - 06:00 PM	HH2101	Darcy Becker	EXAM
11/17	F	03:00 PM - 06:00 PM	HH2203	Darcy Becker	EXAM
#4302 Section 22 [units: 3]	NOTE: The cost per credit for COBE online undergraduate courses for 2017-2018 is \$389. Students must have access to the Internet and an Internet browser. A Webcam may be required for remote exam monitoring.				
09/06-12/22	Arranged	Arranged	WEB BASED	Joseph 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

#4305 Section 01 [units: 3]					
09/06-12/22	MW	09:30 AM - 10:45 AM	HH2310	Meifang Xiang	
#4306 Section 02 [units: 3]					
09/06-12/22	TR	09:30 AM - 10:45 AM	HH2319	Michael Macdonald	
#4360 Section 03 [units: 3]					
09/06-12/22	MW	11:00 AM - 12:15 PM	HH2310	Meifang Xiang	
#4361 Section 04 [units: 3]					
09/06-12/22	TR	11:00 AM - 12:15 PM	HH2319	Michael Macdonald	
#4362 Section 05 [units: 3]					
09/06-12/22	TR	03:30 PM - 04:45 PM	HH2100	Dawn 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

#4366 Section 01 [units: 3]	NOTE: The exams will be held from 3:00pm to 5:00pm on the following Fridays: Sept. 29, Oct. 27, and Nov. 17. The final exam will be per the final exam schedule.				
09/06-12/22	MW	08:00 AM - 09:15 AM	HH2301	Jill Weber	
#4367 Section 02 [units: 3]	NOTE: The exams will be held from 3:00pm to 5:00pm on the following Fridays: Sept. 29, Oct. 27, and Nov. 17. The final exam will be per the final exam schedule.				
09/06-12/22	MW	09:30 AM - 10:45 AM	HH2301	Jill Weber	
#4368 Section 03 [units: 3]	NOTE: The exams will be held from 3:00pm to 5:00pm on the following Fridays: Sept. 29, Oct. 27, and Nov. 17. The final exam will be per the final exam schedule.				
09/06-12/22	TR	02:00 PM - 03:15 PM	HH2319	Laura Poupitch	
#4369 Section 04 [units: 3]	NOTE: The exams will be held from 3:00pm to 5:00pm on the following Fridays: Sept. 29, Oct. 27, and Nov. 17. The final exam will be per the final exam schedule.				
09/06-12/22	TR	03:30 PM - 04:45 PM	HH2319	Laura Poupitch	

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

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.

#4370	Section 01	[units: 3]				
	09/06-12/22	MW	09:30 AM - 10:45 AM	HH2319	Richard Cummings	
#4371	Section 02	[units: 3]				
	09/06-12/22	MW	02:00 PM - 03:15 PM	HH2319	Robert Meyers	
#4372	Section 03	[units: 3]				
	09/06-12/22	MW	03:30 PM - 04:45 PM	HH2319	Robert 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

#4374	Section 01	[units: 3]				
	09/06-12/22	TR	09:30 AM - 10:45 AM	HH2301	Paul Nylen	
#4375	Section 02	[units: 3]				
	09/06-12/22	TR	12:30 PM - 01:45 PM	HH2203	Paul Nylen	

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

#4376	Section 01	[units: 3]				
	09/06-12/22	TR	08:00 AM - 09:15 AM	HH2301	Kalana Malimage	
	09/26-10/05	TR	08:00 AM - 09:15 AM	HH3101	Kalana Malimage	
	10/24-11/02	TR	08:00 AM - 09:15 AM	HH3101	Kalana Malimage	
#4377	Section 02	[units: 3]				
	09/06-12/22	TR	11:00 AM - 12:15 PM	HH2301	Kalana Malimage	
	09/26-10/05	TR	11:00 AM - 12:15 PM	HH3101	Kalana Malimage	
	10/26-10/31	TR	11:00 AM - 12:15 PM	HH3101	Kalana Malimage	

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

#4379	Section 01	[units: 3]				
	09/06-12/22	TR	12:30 PM - 01:45 PM	HH2301	Joseph Gerard	

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

#4387	Section 01	[units: 3]				
	09/06-12/22	TR	08:00 AM - 09:15 AM	HH2314	Jane Weiss	
#4388	Section 02	[units: 3]				
	09/06-12/22	TR	09:30 AM - 10:45 AM	HH2314	Jane Weiss	

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

#4381	Section 01	[units: 3]				
	09/06-12/22	MW	11:00 AM - 12:15 PM	HH2314	Julia Davidyan	
#4382	Section 02	[units: 3]				
	09/06-12/22	MW	12:30 PM - 01:45 PM	HH2314	Julia Davidyan	
#4383	Section 03	[units: 3]				
	09/06-12/22	T	05:00 PM - 07:30 PM	HH2319	Julia Davidyan	

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

ACCOUNT 480 EXCEL FOR ACCOUNTANTS ... This course focuses on the importance of Excel in the accounting career. The power of Excel will be demonstrated on how useful this tool is in problem solving and decision making. Advanced Excel functions will be taught such as: averageif, randbetween, sumif, nestedif, isblank, iferror, choose, irr, ppmt, cumipmt, yearfrac, concatenate, trim, vlookup, hlookup, and sumproduct.

PREREQ: ACCOUNT 343 AND 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

#4384 Section 01 [units: 3]
09/06-12/22 MW 12:30 PM - 01:45 PM HH3202 Kalana Malimage

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.

#4385 Section 01 [units: 2-6] Dept. Consent
09/06-12/22 Arranged Arranged Dawn Doering

#4386 Section 02 [units: 2-6] Dept. Consent
09/06-12/22 Arranged Arranged Dawn Doering

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

#4391 Section 03 [units: 1-3] Dept. Consent
09/06-12/22 TR 08:00 AM - 09:15 AM HH2310 To Be Arranged

*** 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.

#4373 Section 01 [units: 3]
09/06-12/22 MW 09:30 AM - 10:45 AM HH2319 Richard 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

#4380 Section 01 [units: 3] Dept. Consent
09/06-12/22 TR 12:30 PM - 01:45 PM HH2301 Joseph Gerard

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.

#4392 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. A Webcam may be required for remote exam monitoring.

10/30-12/22 Arranged Arranged WEB BASED Brian Huels

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

#4393 Section 01 [units: 3]
09/06-12/22 MW 02:00 PM - 03:15 PM HH2310 Meifang Xiang

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

#4394 Section 01 [units: 3]
09/06-12/22 MW 02:00 PM - 03:15 PM HH2301 Richard Cummings

#4395 Section 02 [units: 3]
09/06-12/22 MW 03:30 PM - 04:45 PM HH2301 Richard Cummings

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

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

#4402 Section 01 [units: 3]
09/06-12/22 MW 11:00 AM - 12:15 PM HH2319 Tong Yu

#4403 Section 02 [units: 3]
09/06-12/22 MW 12:30 PM - 01:45 PM HH2319 Tong Yu

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

#4410 Section 01 [units: 3]
09/06-12/22 TR 12:30 PM - 01:45 PM HH2314 Darcy Becker

ACCOUNT 781 ACCOUNTING THEORY AND APPLIED 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

#4411 Section 01 [units: 3]
09/06-12/22 TR 11:00 AM - 12:15 PM HH2314 Jane Weiss

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

#4412 Section 01 [units: 3]
09/06-12/22 MW 08:00 AM - 09:15 AM HH2314 Abbie Daly

#4413 Section 02 [units: 3]
09/06-12/22 MW 09:30 AM - 10:45 AM HH2314 Abbie Daly

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.

#4452 Section 01 [units: 1-3]
09/06-12/22 Arranged Arranged ARRANGED To Be Arranged

Dept. Consent