

**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**

#3604	Section 01	[units: 3]	NOTE: Common Exams are held from 3:00-5:30pm on 2/10, 3/3, and 4/7.
	01/17-05/19	TR	09:30 AM - 10:45 AM HH2310 Dawn Doering
#3609	Section 02	[units: 3]	NOTE: Common Exams are held from 3:00-5:30pm on 2/10, 3/3, and 4/7.
	01/17-05/19	MW	09:30 AM - 10:45 AM HH2314 Jane Weiss
#3605	Section 03	[units: 3]	NOTE: Common Exams are held from 3:00-5:30pm on 2/10, 3/3, and 4/7.
	01/17-05/19	TR	11:00 AM - 12:15 PM HH2203 Dawn Doering
#3606	Section 04	[units: 3]	NOTE: Common Exams are held from 3:00-5:30pm on 2/10, 3/3, and 4/7.
	01/17-05/19	MW	12:30 PM - 01:45 PM HH2319 Tong Yu
#3607	Section 05	[units: 3]	NOTE: Common Exams are held from 3:00-5:30pm on 2/10, 3/3, and 4/7.
	01/17-05/19	TR	12:30 PM - 01:45 PM HH2314 Michael Macdonald
#3608	Section 06	[units: 3]	NOTE: Common Exams are held from 3:00-5:30pm on 2/10, 3/3, and 4/7.
	01/17-05/19	MW	02:00 PM - 03:15 PM HH2306 Tong Yu
#3612	Section 07	[units: 3]	NOTE: Common Exams are held from 3:00-5:30pm on 2/10, 3/3, and 4/7.
	01/17-05/19	T	06:30 PM - 09:00 PM HH2314 Todd Gray
#3613	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.
	01/17-05/19	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**

#3614	Section 01	[units: 3]	NOTE: Common exam are 3:30-5:30pm on the following dates: Friday, February 10; Friday, March 10; Friday, April 7
	01/17-05/19	MW	08:00 AM - 09:15 AM HH2319 Jill Weber
#3615	Section 02	[units: 3]	NOTE: Common exam are 3:30-5:30pm on the following dates: Friday, February 10; Friday, March 10; Friday, April 7
	01/17-05/19	TR	08:00 AM - 09:15 AM HH2301 Robert Meyers
#3616	Section 03	[units: 3]	NOTE: Common exam are 3:30-5:30pm on the following dates: Friday, February 10; Friday, March 10; Friday, April 7
	01/17-05/19	MW	09:30 AM - 10:45 AM HH2319 Jill Weber
#3617	Section 04	[units: 3]	NOTE: Common exam are 3:30-5:30pm on the following dates: Friday, February 10; Friday, March 10; Friday, April 7
	01/17-05/19	TR	09:30 AM - 10:45 AM HH2301 Robert Meyers
#3618	Section 05	[units: 3]	NOTE: Common exam are 3:30-5:30pm on the following dates: Friday, February 10; Friday, March 10; Friday, April 7
	01/17-05/19	TR	11:00 AM - 12:15 PM HH2314 Michael Macdonald
#3619	Section 06	[units: 3]	NOTE: Common exam are 3:30-5:30pm on the following dates: Friday, February 10; Friday, March 10; Friday, April 7
	01/17-05/19	MW	11:00 AM - 12:15 PM HH2319 Jill Weber
#3620	Section 07	[units: 3]	NOTE: Common exam are 3:30-5:30pm on the following dates: Friday, February 10; Friday, March 10; Friday, April 7
	01/17-05/19	MW	12:30 PM - 01:45 PM HH2203 Michael Macdonald
#3622	Section 08	[units: 3]	NOTE: Common exam are 3:30-5:30pm on the following dates: Friday, February 10; Friday, March 10; Friday, April 7
	01/17-05/19	TR	02:00 PM - 03:15 PM HH2301 Robert Meyers
#3623	Section 09	[units: 3]	NOTE: Common exam are 3:30-5:30pm on the following dates: Friday, February 10; Friday, March 10; Friday, April 7
	01/17-05/19	MW	02:00 PM - 03:15 PM HH2319 Jill Weber
#3624	Section 10	[units: 3]	NOTE: Common exam are 3:30-5:30pm on the following dates: Friday, February 10; Friday, March 10; Friday, April 7
	01/17-05/19	MW	03:30 PM - 04:45 PM HH2310 Carol Normand
#3625	Section 11	[units: 3]	NOTE: Common exam are 3:30-5:30pm on the following dates: Friday, February 10; Friday, March 10; Friday, April 7
	01/17-05/19	MW	05:00 PM - 06:15 PM HH2310 Carol Normand
#3626	Section 12	[units: 3]	NOTE: Common exam are 3:30-5:30pm on the following dates: Friday, February 10; Friday, March 10; Friday, April 7
	01/17-05/19	T	05:00 PM - 07:30 PM HH2310 Carol Normand
	04/06	R	03:00 PM - 05:30 PM HH2305 Carol Normand MAKEUP CLASS
#3804	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.
	01/17-05/19	Arranged	Arranged WEB BASED Joe Gerard

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

**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**

#3628	Section 01	[units: 3]				
	01/17-05/19	MW	11:00 AM - 12:15 PM	HH2301	Linda Amann	
#3629	Section 02	[units: 3]				
	01/17-05/19	MW	12:30 PM - 01:45 PM	HH2301	Linda Amann	
#3630	Section 03	[units: 3]				
	01/17-05/19	TR	02:00 PM - 03:15 PM	HH2319	Dawn Doering	
#3631	Section 04	[units: 3]				
	01/17-05/19	TR	03:30 PM - 04:45 PM	HH2319	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**

#3632	Section 01	[units: 3]				
	01/17-05/19	TR	11:00 AM - 12:15 PM	HH2319	Lynn Hafemeister	
#3633	Section 02	[units: 3]				
	01/17-05/19	TR	12:30 PM - 01:45 PM	HH2203	Lynn Hafemeister	

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

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

#3634	Section 01	[units: 3]				
	01/17-05/19	TR	12:30 PM - 01:45 PM	HH2301	Robert Meyers	
#3635	Section 02	[units: 3]				
	01/17-05/19	TR	02:00 PM - 03:15 PM	HH2310	Richard Cummings	
#3636	Section 03	[units: 3]				
	01/17-05/19	TR	03:30 PM - 04:45 PM	HH2310	Richard 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**

#3637	Section 01	[units: 3]				
	01/17-05/19	MW	02:00 PM - 03:15 PM	HH2314	Michael Macdonald	

**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**

#3638	Section 01	[units: 3]				
	01/17-05/19	MW	02:00 PM - 03:15 PM	HH2301	Kalana Malimage	
#3639	Section 02	[units: 3]				
	01/17-05/19	MW	03:30 PM - 04:45 PM	HH2301	Kalana Malimage	

**ACCOUNT 455 VITA - INCOME TAX E-FILEING 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**

#3640	Section 01	[units: 3]				
	01/17-04/19	W	03:30 PM - 07:30 PM	HH3101	Robert Meyers	
	01/17-04/19	S	09:30 AM - 02:30 PM	HH3101	Robert Meyers	
	04/15	S	09:00 AM - 01:00 PM	HH3200	Robert Meyers	

Instructor Consent

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

**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**

#3641 Section 01 [units: 3]  
 01/17-04/15 TR 02:00 PM - 03:30 PM HH2203 Joe Gerard  
 #3642 Section 02 [units: 3]  
 04/19-05/04 MTWR 02:00 PM - 05:45 PM HH2203 Joe 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**

#3643 Section 01 [units: 3]  
 01/17-05/19 TR 09:30 AM - 10:45 AM HH2319 Lynn Hafemeister  
 #3644 Section 02 [units: 3]  
 01/17-05/19 MW 11:00 AM - 12:15 PM HH2314 Jane Weiss  
 #3645 Section 03 [units: 3]  
 01/17-05/19 MW 12:30 PM - 01:45 PM HH2314 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**

#3646 Section 01 [units: 3]  
 01/17-05/19 MW 09:30 AM - 10:45 AM HH2310 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**

#3647 Section 01 [units: 3]  
 01/17-05/19 TR 02:00 PM - 03:15 PM HH2314 William Tatman  
 #3648 Section 02 [units: 3]  
 01/17-05/19 TR 03:45 PM - 05:00 PM HH2314 William Tatman

**ACCOUNT 490 WORKSHOP ...** Group activity oriented presentations emphasizing "hands on" and participatory instructional techniques. Repeatable.

**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**

#3936 Section 01 [units: 3]  
 01/17-05/19 MW 09:30 AM - 10:45 AM HH3202 Linda Amann EXCEL FOR ACCOUNTANTS  
 #3935 Section 02 [units: 3]  
 PREREQ: ACCOUNT 343  
 01/17-05/19 MW 03:30 PM - 04:45 PM HH3202 Linda Amann EXCEL FOR ACCOUNTANTS

**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.**

#3649 Section 01 [units: 2-6] Dept. Consent  
 01/17-05/19 Arranged Arranged ARRANGED William Tatman

**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**

#4628 Section 01 [units: 1-3] Dept. Consent  
 01/17-05/19 Arranged Arranged To Be Arranged

\*\*\* GRADUATE LEVEL COURSES \*\*\*

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

**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.**

#3651	Section 02	[units: 3]				
01/17-05/19	TR	02:00 PM - 03:15 PM	HH2310	Richard Cummings		
#3652	Section 03	[units: 3]				
01/17-05/19	TR	03:30 PM - 04:45 PM	HH2310	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**

#3653	Section 01	[units: 3]				Dept. Consent
01/17-04/15	TR	02:00 PM - 03:30 PM	HH2203	Joe Gerard		
#3654	Section 02	[units: 3]				Dept. Consent
04/19-05/04	MTWR	02:00 PM - 05:45 PM	HH2203	Joe 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.**

#3655	Section 01	[units: 2]				
01/17-03/11	T	06:30 PM - 09:50 PM	HH3202	Richard Cummings		

**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**

#3656	Section 01	[units: 3]				
01/17-05/19	MW	12:30 PM - 01:45 PM	HH2310	Meifang Xiang		
#3657	Section 02	[units: 3]				
01/17-05/19	MW	02:00 PM - 03:15 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**

#3658	Section 01	[units: 3]				
01/17-05/19	MW	11:00 AM - 12:15 PM	HH2302	Kalana Malimage		
#4482	Section 02	[units: 3]				
01/17-05/19	MW	12:30 PM - 01:45 PM	HH2309	Darcy Becker		
02/28-03/16	MW	12:30 PM - 01:45 PM	HH3101	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**

#3659	Section 01	[units: 3]				
01/17-05/19	MW	09:30 AM - 10:45 AM	HH2301	Abbie Daly		
#3660	Section 02	[units: 3]				
01/17-05/19	MW	11:00 AM - 12:15 PM	HH2310	Abbie 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**

#3661	Section 01	[units: 1-3]				Dept. Consent
01/17-05/19	Arranged	Arranged	ARRANGED	William Tatman		

**ACCOUNT 794 SEMINAR ...** Variable topics. Group activity. An advanced course of study in a defined subject matter area emphasizing a small group in intense study with a faculty member.

#4604	Section 01	[units: 3]	NOTE: All students must attend VITA training 1/21/17 from 9:30 AM - 2:30 PM and 1/25/17 from 3:30 - 7:30 PM. Additionally, all students must choose 4 VITA Clinic dates to attend per instructions provided in class; clinic hours are Wednesdays from 3:30pm ÷ 7:30pm and Saturdays from 9:30am ÷ 2:30pm.			Dept. Consent
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**PREREQ: ADMISSION TO MPA PROGRAM AND DEPARTMENT CONSENT** **PREREQ: YOU MUST PASS THE IRS PROFICIENCY EXAMS PRIOR TO THE FIRST CLASS SESSION AND PRINT OUT AND TURN IN A CERTIFICATE OF COMPLETION.**

01/17-05/19	M	03:30 PM - 04:45 PM	HH2314	Darcy Becker	TRAINING & DEVL P IN TAXATION	
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<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>	
#4605 Section 02	[units: 3]	NOTE: All students must attend VITA training 1/21/17 from 9:30 AM - 2:30 PM and 1/25/17 from 3:30 - 7:30 PM. Additionally, all students must choose 4 VITA Clinic dates to attend per instructions provided in class; clinic hours are Wednesdays from 3:30pm ÷ 7:30pm and Saturdays from 9:30am ÷ 2:30pm.				Dept. Consent
PREREQ: ADMISSION TO MPA PROGRAM AND DEPARTMENT CONSENT. COREQ: YOU MUST PASS THE IRS PROFICIENCY EXAMS PRIOR TO THE FIRST CLASS SESSION AND PRINT OUT AND TURN IN A CERTIFICATE OF COMPLETION.						
01/17-05/19	M	05:00 PM - 06:15 PM	HH2314	Darcy Becker	TRAINING & DEVL P IN TAXATION	

**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.**

#3662 Section 01	[units: 1-3]					Dept. Consent
01/17-05/19	Arranged	Arranged		To Be Arranged		
#3663 Section 02	[units: 1-3]					Dept. Consent
01/17-05/19	Arranged	Arranged		To Be Arranged		
#3665 Section 04	[units: 1-3]					Dept. Consent
01/17-05/19	TR	05:00 PM - 06:15 PM	HH2314	To Be Arranged		