

Start/End DatesMeeting DaysMeeting TimesLocationInstructorCourse Topic (if applicable)**THE FOLLOWING REQUIREMENTS APPLY TO STUDENTS ENROLLED IN THE BBA CURRICULUM:**

Students in the BBA curriculum and all MCS majors are not eligible to enroll in the College of Business and Economics 300 and 400 level courses (except Accounting 341 and 342) unless they have 60.0 or more credits to degree, at least a 2.50 cum GPA and have been admitted to a College of Business and Economics major. Transfer students must maintain a combined GPA (transfer and UW-W) of 2.50 to continue eligibility. 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. Students pursuing a Bachelor of Business Administration degree and all MCS majors must achieve 24 credits and maintain a 2.50 GPA or better in order to take lower division business courses (including MCS courses) except Concepts of American Business ITBE 141, ITBE 200, 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.

When a student is projected to complete at least 54 credits and has satisfactorily completed or is enrolled in ENGLISH 101, ENGLISH 102, SPEECH 110, ACCOUNT 244, ACCOUNT 249, or ACCOUNT 341/342; ECON 201; ECON 202; MATH 143; ECON 245 and has passed the Computer Applications Test, the student may apply for admission to a College of Business and Economics major. All students with at least a 2.80 combined GPA will be admitted to a business major. Application forms for admission to the business major are completed at a Pre-Business registration information meeting.

Enrollment preference in all business courses will be given to the following officially declared majors and minors:

All BBA Majors; Management Computer Systems Majors; Business Education Majors; Public Policy & Administration Majors; Occupational Safety Majors; Public Administration Minors; Business Minors; Individually Designed Majors and Minors; Arts Management Minors; Integrated Science and Business.

Business minors and non-business minors required to take business courses must have at least a 2.00 gpa and 24 credits completed to enroll in lower division (200-level) business courses required in the minor and must have a 2.00 gpa and 60 credits completed to enroll in upper division (300 or 400-level) business courses. In order to graduate with a business minor, the student must have a 2.25 gpa in the minor.

Non-business majors who are required or who may elect to take business courses in the major must have the gpa required in the major, must have completed 24 credits to take lower division (200-level) business courses, and must have completed 60 credits 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.

SPECIAL STUDENTS:

Students admitted with full/complete credentials of all previous post-secondary work (SPFC) and special students without full credentials (SPNC) can register on a space available basis with the approval of the Assistant Dean, Carlson 4035, (262) 472-4900.

COMMON EXAMINATIONS:

Certain courses have common exams during the semester when all sections will be tested at the same time. Students should not schedule other classes at those times.

GRADUATE STUDENTS:

Graduate students must be admitted to the M.B.A. or M.P.A. or M.S. CIS program to enroll in 500-700 level courses offered in the College of Business and Economics (except Business Education and School Business Management). Non-Candidate for Degree students cannot register for College of Business and Economics courses. Exceptions to this policy must be approved in advance by the Associate Dean, College of Business and Economics (262-472-1945).

The charge for on-line (web) graduate business credits is \$550 per credit for resident and non-resident students. Resident students who started their MBA before Spring 2002 and have not been inactive will continue paying the current UW-Whitewater resident graduate business tuition rate as set by the UW Board of Regents. Resident students who started their MBA in Spring 2002 or later will pay \$550 per credit for on-line (web) graduate credits. Non-resident students will pay \$550 per credit.

ACCOUNTING**Accounting**

ACCOUNT 244 INTRODUCTION TO FINANCIAL ACCOUNTING ... This course introduces students to the principles of financial accounting. Topics include the basic accounting cycle (i.e., double entry accounting), financial statements (i.e., income statement and statement of financial position), and specific discussions of cash, trade receivables, merchandise inventories, plant assets, current and long-term liabilities, and stockholders equity.

PREREQ: SOPHOMORE STATUS

#1771 Section 01 [units: 3]

05/26-07/03 MTWR 10:45 AM - 12:25 PM C2001 Linda E Holmes

#1779 Section 02 [units: 3]

07/06-08/14 MW 06:00 PM - 09:20 PM UH0142 Clayton R Sager

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

ACCOUNT 249 INTRODUCTION TO MANAGERIAL ACCOUNTING ... This course introduces the student to the interpretation and use of accounting information by managers to plan, coordinate, direct, and control business activities. Topics include an overview of product costing (job order, process, absorption, activity-based), cost behaviors and concepts, short-term decision-making, operational budgets, performance evaluation techniques, and financial statement analysis.

PREREQ: ACCOUNTING 244

#1780 Section 01 [units: 3]
07/06-08/14 MTWR 10:45 AM - 12:25 PM HY0216 Michael J MacDonald

ACCOUNT 341 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, ACCOUNT 701 OR CONSENT OF DEPARTMENT

#1772 Section 01 [units: 3]
05/26-07/03 MTWR 10:45 AM - 12:25 PM C2011 Michael J MacDonald

ACCOUNT 343 INTERMEDIATE ACCOUNTING II ... This course continues the coverage of financial accounting topics started in ACCOUNT 341/541. 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: ACCOUNTING 341

#1773 Section 01 [units: 3]
05/26-07/03 MTWR 08:25 AM - 10:05 AM C2011 Lynn M Hafemeister

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

PREREQ: ACCOUNT 244, ACCOUNT 701 OR CONSENT OF DEPARTMENT

#1774 Section 01 [units: 3]
05/26-07/03 MTWR 10:45 AM - 12:25 PM C2015 Pamela J Champeau

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 AND 2.75 GPA IN ACCOUNT 244, ACCOUNT 249 AND ACCOUNT 261

#1781 Section 01 [units: 3]
07/06-08/14 MTWR 02:00 PM - 03:40 PM HY0216 Michael J MacDonald

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: 2.75 GPA IN ACCOUNT 244, ACCOUNT 249 AND ACCOUNT 261

#1775 Section 01 [units: 3]
05/26-07/03 MTWR 08:25 AM - 10:05 AM C2001 Linda E Holmes

ACCOUNT 483 INTERNATIONAL ACCOUNTING ... This course examines the international dimension of accounting and financial reporting. It provides an in-depth look at multinational enterprises (MNE), including a detailed comparison of financial reporting issues in different countries. Topics include (a) international standard-setting process, (b) attempts towards harmonization, (c) foreign currency translations and accounting for changing prices, (d) international financial statement analysis, (e) managerial planning and control, and (f) international taxation and transfer pricing.

PREREQ: ACCOUNT 343 OR CONSENT OF INSTRUCTOR

#1776 Section 01 [units: 3]
05/26-07/03 MW 06:00 PM - 09:20 PM C3002 Robert A Gruber

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 ACHIEVE 60 CREDITS, MAINTAIN A 2.50 GPA OR BETTER AND A BUSINESS MAJOR IN ORDER TO TAKE 300 OR 400 LEVEL BUSINESS COURSES.

#1767 Section 01 [units: 2-6] Dept. Consent
05/26-08/14 Arranged Arranged Bill Tatman

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

PREREQ: STUDENTS MUST ACHIEVE 60 CREDITS, MAINTAIN A 2.50 GPA OR BETTER AND A BUSINESS MAJOR IN ORDER TO TAKE 300 OR 400 LEVEL BUSINESS COURSES.

#1768 Section 01 [units: 1-3] Dept. Consent
05/26-08/14 Arranged Arranged Robert A Gruber

#2002 Section 02 [units: 1-3] Dept. Consent
05/26-08/14 Arranged Arranged Bill Tatman

*** 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

#1978 Section 01 [units: 3]

05/26-07/03 MTWR 10:45 AM - 12:25 PM C2015 Pamela J Champeau

ACCOUNT 683 INTERNATIONAL ACCOUNTING ... This course examines the international dimension of accounting and financial reporting. It provides an in-depth look at multinational enterprises (MNE), including a detailed comparison of financial reporting issues in different countries. Topics include (a) international standard-setting process, (b) attempts towards harmonization, (c) foreign currency translations and accounting for changing prices, (d) international financial statement analysis, (e) managerial planning and control, and (f) international taxation and transfer pricing.

PREREQ: ACCOUNT 343 OR ACCOUNT 543 OR CONSENT OF INSTRUCTOR

#1777 Section 01 [units: 3]

05/26-07/03 MW 06:00 PM - 09:20 PM C3002 Robert A Gruber

ACCOUNT 748 FINANCIAL STATEMENT ANALYSIS ... This course investigates the role and value of accounting information for users as they make business decisions. It includes a review of the generally accepted accounting principles and assumptions underlying the basic accounting model that generates the financial statements. The course focuses on the interpreting and analyzing financial statements to assess (a) historical trends and patterns, (b) short-term liquidity and long-term solvency, (c) profitability and operating performance, and (d) capital structure and asset utilization. Additional topics include the effects of alternative accounting methods, specialized industry analysis (e.g., banks, insurance, and utilities) and earnings quality and earnings management.

PREREQ: ACCOUNT 343 OR ACCOUNT 543 OR CONSENT OF DEPARTMENT

#1782 Section 01 [units: 3]

07/06-08/14 TR 06:00 PM - 09:20 PM UH0142 Clayton R Sager

ACCOUNT 789 READINGS AND RESEARCH IN ACCOUNTING ... Study of selected contemporary areas in accounting through readings in current research and literature. Prereq: Consent of Instructor.

PREREQ: GRADUATE STUDENTS MUST BE ADMITTED TO THE M.B.A. OR THE M.S. OR M.P.A. ACCOUNTING OR M.S. OFFICE SYSTEMS.

#1769 Section 01 [units: 1]

05/26-08/14 Arranged Arranged Robert A Gruber

Dept. Consent

#1783 Section 02 [units: 1-3]

07/06-08/14 Arranged Arranged Clayton R Sager

Dept. Consent

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

#1778 Section 01 [units: 1-3]

05/26-07/03 Arranged Arranged Richard G Cummings

Dept. Consent

ACCOUNT 798 INDIVIDUAL STUDIES ... Study of a selected topic or topics under the direction of a faculty member.

PREREQ: GRADUATE STUDENTS MUST BE ADMITTED TO THE M.B.A. OR THE M.S. OR M.P.A. ACCOUNTING OR M.S. OFFICE SYSTEMS.

#1770 Section 01 [units: 1-3]

05/26-08/14 Arranged Arranged Robert A Gruber

Dept. Consent

#1979 Section 02 [units: 1]

05/26-08/14 Arranged Arranged Carol J Normand

Dept. Consent