

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**

#4492 Section 01 [units: 3] NOTE: 1)Exam 1, Friday, September 25, 2009, 3:20 p.m. to 5:20 p.m.

2)Exam 2, Friday, October 23, 2009, 3:20 p.m. to 5:20 p.m.

3)Exam 3, Friday, November 20, 2009, 3:20 p.m. to 5:20 p.m.

4)Final Exam, Monday, December 14, 2009, 8:15 p.m. to 10:15 p.m.

09/02-12/22 MW 09:30 AM - 10:45 AM HH2301 Linda K Amann

#4493 Section 02 [units: 3] NOTE: )Exam 1, Friday, September 25, 2009, 3:20 p.m. to 5:20 p.m.

2)Exam 2, Friday, October 23, 2009, 3:20 p.m. to 5:20 p.m.

3)Exam 3, Friday, November 20, 2009, 3:20 p.m. to 5:20 p.m.

4)Final Exam, Monday, December 14, 2009, 8:15 p.m. to 10:15 p.m.

09/02-12/22 MW 09:30 AM - 10:45 AM HH2310 Linda E Holmes

<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>
#4494	Section 03 [units: 3]	NOTE: )Exam 1, Friday, September 25, 2009, 3:20 p.m. to 5:20 p.m. 2)Exam 2, Friday, October 23, 2009, 3:20 p.m. to 5:20 p.m. 3)Exam 3, Friday, November 20, 2009, 3:20 p.m. to 5:20 p.m. 4)Final Exam, Monday, December 14, 2009, 8:15 p.m. to 10:15 p.m.			
09/02-12/22	MW	09:30 AM - 10:45 AM	HH2314	Meifang Xiang	
#4495	Section 04 [units: 3]	NOTE: )Exam 1, Friday, September 25, 2009, 3:20 p.m. to 5:20 p.m. 2)Exam 2, Friday, October 23, 2009, 3:20 p.m. to 5:20 p.m. 3)Exam 3, Friday, November 20, 2009, 3:20 p.m. to 5:20 p.m. 4)Final Exam, Monday, December 14, 2009, 8:15 p.m. to 10:15 p.m.			
09/02-12/22	TR	09:30 AM - 10:45 AM	UH0145	Michael J MacDonald	
#4496	Section 05 [units: 3]	NOTE: )Exam 1, Friday, September 25, 2009, 3:20 p.m. to 5:20 p.m. 2)Exam 2, Friday, October 23, 2009, 3:20 p.m. to 5:20 p.m. 3)Exam 3, Friday, November 20, 2009, 3:20 p.m. to 5:20 p.m. 4)Final Exam, Monday, December 14, 2009, 8:15 p.m. to 10:15 p.m. Supplemental Instruction Course.			
09/02-12/22	MW	11:00 AM - 12:15 PM	HH2314	Meifang Xiang	
#4497	Section 06 [units: 3]	NOTE: 1)Exam 1, Friday, September 25, 2009, 3:20 p.m. to 5:20 p.m. 2)Exam 2, Friday, October 23, 2009, 3:20 p.m. to 5:20 p.m. 3)Exam 3, Friday, November 20, 2009, 3:20 p.m. to 5:20 p.m. 4)Final Exam, Monday, December 14, 2009, 8:15 p.m. to 10:15 p.m.			
09/02-12/22	TR	11:00 AM - 12:15 PM	HH2301	Pamela J Champeau	
#4498	Section 07 [units: 3]	NOTE: )Exam 1, Friday, September 25, 2009, 3:20 p.m. to 5:20 p.m. 2)Exam 2, Friday, October 23, 2009, 3:20 p.m. to 5:20 p.m. 3)Exam 3, Friday, November 20, 2009, 3:20 p.m. to 5:20 p.m. 4)Final Exam, Monday, December 14, 2009, 8:15 p.m. to 10:15 p.m.			
09/02-12/22	TR	11:00 AM - 12:15 PM	HH1314	Michael J MacDonald	
#4499	Section 08 [units: 3]	NOTE: )Exam 1, Friday, September 25, 2009, 3:20 p.m. to 5:20 p.m. 2)Exam 2, Friday, October 23, 2009, 3:20 p.m. to 5:20 p.m. 3)Exam 3, Friday, November 20, 2009, 3:20 p.m. to 5:20 p.m. 4)Final Exam, Monday, December 14, 2009, 8:15 p.m. to 10:15 p.m.			
09/02-12/22	MW	02:15 PM - 03:30 PM	HH2310	Rita Czaja	
#4500	Section 09 [units: 3]	NOTE: 1)Exam 1, Friday, September 25, 2009, 3:20 p.m. to 5:20 p.m. 2)Exam 2, Friday, October 23, 2009, 3:20 p.m. to 5:20 p.m. 3)Exam 3, Friday, November 20, 2009, 3:20 p.m. to 5:20 p.m. 4)Final Exam, Monday, December 14, 2009, 8:15 p.m. to 10:15 p.m.			
09/02-12/22	MW	02:15 PM - 03:30 PM	HH2314	Meifang Xiang	
#5074	Section 10 [units: 3]	NOTE: )Exam 1, Friday, September 25, 2009, 3:20 p.m. to 5:20 p.m. 2)Exam 2, Friday, October 23, 2009, 3:20 p.m. to 5:20 p.m. 3)Exam 3, Friday, November 20, 2009, 3:20 p.m. to 5:20 p.m. 4)Final Exam, Monday, December 14, 2009, 8:15 p.m. to 10:15 p.m.			
09/02-12/22	MW	03:45 PM - 05:00 PM	HH2310	Rita Czaja	
#5097	Section 12 [units: 3]	NOTE: )Exam 1, Friday, September 25, 2009, 3:20 p.m. to 5:20 p.m. 2)Exam 2, Friday, October 23, 2009, 3:20 p.m. to 5:20 p.m. 3)Exam 3, Friday, November 20, 2009, 3:20 p.m. to 5:20 p.m. 4)Final Exam, Monday, December 14, 2009, 8:15 p.m. to 10:15 p.m.			
09/02-12/22	W	06:30 PM - 09:00 PM	HH2301	Linda K Amann	

**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**

#4503	Section 01 [units: 3]	NOTE: Common Exams: September 25, 3:30 p.m. to 5:30 p.m. October 23, 3:30 p.m. to 5:30 p.m. November 20, 3:30 p.m. to 5:30 p.m. December 14, 6 p.m. to 8 p.m.			
09/02-12/22	TR	08:00 AM - 09:15 AM	HH2319	Richard G Cummings	
#4504	Section 02 [units: 3]	NOTE: Common Exams: September 25, 3:30 p.m. to 5:30 p.m. October 23, 3:30 p.m. to 5:30 p.m. November 20, 3:30 p.m. to 5:30 p.m. December 14, 6 p.m. to 8 p.m.			
09/02-12/22	TR	09:30 AM - 10:45 AM	HH2203	Joe Gerard	
#4505	Section 03 [units: 3]	NOTE: Supplemental Instruction Course. Common Exams: September 25, 3:30 p.m. to 5:30 p.m. October 23, 3:30 p.m. to 5:30 p.m. November 20, 3:30 p.m. to 5:30 p.m. December 14, 6 p.m. to 8 p.m.			
09/02-12/22	TR	12:30 PM - 01:45 PM	HH2310	Alka Arora	

<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>
#4506	Section 04	[units: 3]	NOTE: Common Exams: September 25, 3:30 p.m. to 5:30 p.m. October 23, 3:30 p.m. to 5:30 p.m. November 20, 3:30 p.m. to 5:30 p.m. December 14, 6 p.m. to 8 p.m.		
09/02-12/22	TR	02:15 PM - 03:30 PM	HH2310	Joe Gerard	

**ACCOUNT 261 INTERMEDIATE ACCOUNTING I ...** This course focuses on accounting for assets (except investments) such as cash, receivables, inventories, plant assets, and intangible assets. This course also presents a detailed discussion of the standard-setting process, conceptual framework, accounting cycle, income statement, statement of financial position, and theoretical and practical aspects of the time-value of money in accounting.

**PREREQ: ACCOUNT 244, ACCOUNT 701 OR CONSENT OF DEPARTMENT**

#4554	Section 01	[units: 3]			
09/02-12/22	TR	09:30 AM - 10:45 AM	HH2310	Alka Arora	
#4555	Section 02	[units: 3]			
09/02-12/22	TR	11:00 AM - 12:15 PM	HH2310	Alka Arora	
#5080	Section 03	[units: 3]	NOTE: Exam Schedule: 1) Friday, October 16, 2009, 3:05 p.m. to 5:05 p.m. 2) Friday, November 13, 2009, 3:05 p.m. to 5:05 p.m.		
09/02-12/22	MW	02:15 PM - 03:30 PM	HH2319	Michael J MacDonald	

**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 OR ACCOUNT 341**

#4507	Section 01	[units: 3]	NOTE: Exam Schedule: Friday, September 25, 2009, from 3 p.m. to 5 p.m. Friday, October 23, 2009, from 3 p.m. to 5 p.m. Friday, November 13, 2009 from 3 to 5 p.m.		
09/02-12/22	MW	08:00 AM - 09:15 AM	HH2319	Lynn M Hafemeister	
#4508	Section 02	[units: 3]	NOTE: Exam Schedule: Friday, September 25, 2009, from 3 p.m. to 5 p.m. Friday, October 23, 2009, from 3 p.m. to 5 p.m. Friday, November 13, 2009 from 3 to 5 p.m.		
09/02-12/22	MW	09:30 AM - 10:45 AM	HH2319	Lynn M Hafemeister	
#4509	Section 03	[units: 3]	NOTE: Exam Schedule: Friday, September 25, 2009, from 3 p.m. to 5 p.m. Friday, October 23, 2009, from 3 p.m. to 5 p.m. Friday, November 13, 2009 from 3 to 5 p.m.		
09/02-12/22	MW	11:00 AM - 12:15 PM	HH2319	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**

#4510	Section 01	[units: 3]			
09/02-12/22	TR	09:30 AM - 10:45 AM	HH2319	Richard G Cummings	
#4511	Section 02	[units: 3]			
09/02-12/22	TR	11:00 AM - 12:15 PM	HH2319	Richard G Cummings	
#4512	Section 03	[units: 3]			
09/02-12/22	TR	02:15 PM - 03:30 PM	HH2319	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 A 2.75 GPA IN ACCOUNT 244, ACCOUNT 249 OR ACCOUNT 342, ACCOUNT 261 OR ACCOUNT 341 AND ACCOUNT 343**

#4513	Section 01	[units: 3]			
09/02-12/22	TR	12:30 PM - 01:45 PM	HH1314	Michael J 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 OR ACCOUNT 342 AND ACCOUNT 261 OR ACCOUNT 341**

#4515	Section 02	[units: 3]			
09/02-12/22	MW	03:45 PM - 05:00 PM	MG0101	Carol J Normand	

**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**

#4516	Section 01	[units: 3]			
09/02-12/22	MW	11:00 AM - 12:15 PM	HH2203	Robert A Gruber	

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

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

**PREREQ: A 2.75 GPA IN ACCOUNT 244, ACCOUNT 249 OR ACCOUNT 342, ACCOUNT 261 OR ACCOUNT 341 AND ACCOUNT 343**

#4517	Section 01	[units: 3]				
	09/02-12/22	TR	12:30 PM - 01:45 PM	HH2301	Roy C Weatherwax	
#4518	Section 02	[units: 3]				
	09/02-12/22	TR	05:05 PM - 06:20 PM	HH2301	Roy C Weatherwax	

**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 244, ACCOUNT 249 OR ACCOUNT 342, ACCOUNT 261 OR ACCOUNT 341 AND ACCOUNT 343**

#4519	Section 01	[units: 3]				
	09/02-12/22	MW	08:00 AM - 09:15 AM	HH2310	Linda E Holmes	

**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 AND 2.75 GPA IN ACCOUNT 244, ACCOUNT 249 OR 342, ACCOUNT 261 OR 341 AND ACCOUNT 343**

#4520	Section 01	[units: 3]				
	09/02-12/22	TR	12:30 PM - 01:45 PM	HH2314	Bill Tatman	
#4521	Section 02	[units: 3]				
	09/02-12/22	TR	02:15 PM - 03:30 PM	HH2314	Bill Tatman	
#4522	Section 03	[units: 3]				
	09/02-12/22	TR	03:45 PM - 05:00 PM	HH2314	Bill Tatman	

**ACCOUNT 491 TRAVEL STUDY ... Variable topics. Faculty-led courses abroad.**

**PREREQ: JUNIOR/SENIOR STATUS OR CONSENT OF INSTRUCTOR**

#5758 Section 01 [units: 3] NOTE: Class sessions will be announced by the course faculty member(s). Students will also participate in the faculty-led travel study component of the course scheduled in India over the winter break, from January 01 to January 12, 2010. Contact the Center for Global Education (email: studyabroad@uww.edu) or the course faculty for information about course registration or for a program application; contact Professor Alka Arora (aroraa@uww.edu) for academic requirements. Applications are due to the Center for Global Education on or before September 16, 2009. An estimated Travel Study Program Course Fee, as noted on the course application, will be charged to the student's account shortly thereafter. Additional billing, if necessary, will occur at a later date. Travel study registration is not available via WINS registration. Travel study participants may not add or drop a travel study course via WINS once it has been added to their academic schedule. Failure to abide by the add/drop provisions of the Travel Study Program could result in severe financial penalties. Students are advised to refer to the Travel Study Application and Student Contract for more information.

Dept. Consent

09/02-12/22	Arranged	Arranged		Alka Arora	ACCOUNTING IN MODERN INDIA
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**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 AND HAVE A 2.75 GPA IN ACCOUNT 244, ACCOUNT 249 OR ACCOUNT 342, ACCOUNT 261 OR ACCOUNT 341 AND ACCOUNT 343**

#4523	Section 01	[units: 2-6]				
	09/02-12/22	Arranged	Arranged		Bill Tatman	

Dept. Consent

**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 2.75 GPA IN ACCOUNT 244, ACCOUNT 249, OR ACCOUNT 342, ACCOUNT 261 OR ACCOUNT 341 AND ACCOUNT 343 AND HAVE CONSENT OF DEPARTMENT**

#4524	Section 01	[units: 1-3]				
	09/02-12/22	Arranged	Arranged		Robert A Gruber	
#4525	Section 02	[units: 1-3]				
	09/02-12/22	Arranged	Arranged		Robert A Gruber	
#4526	Section 03	[units: 1-3]				
	09/02-12/22	Arranged	Arranged		Carol J Normand	

Dept. Consent

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\*\*\* 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**

#4529	Section 01	[units: 3]				
	09/02-12/22	TR	09:30 AM - 10:45 AM	HH2319	Richard G Cummings	
#4530	Section 02	[units: 3]				
	09/02-12/22	TR	11:00 AM - 12:15 PM	HH2319	Richard G Cummings	
#4531	Section 03	[units: 3]				
	09/02-12/22	TR	02:15 PM - 03:30 PM	HH2319	Pamela J Champeau	

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

**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**

#4532 Section 01 [units: 3]

Dept. Consent

09/02-12/22 MW 11:00 AM - 12:15 PM HH2203 Robert A Gruber

**ACCOUNT 691 TRAVEL STUDY ...** Variable topics. Faculty-led courses abroad.

#5759 Section 01 [units: 3] NOTE: Class sessions will be announced by the course faculty member(s). Students will also participate in the faculty-led travel study component of the course scheduled in India over the winter break, from January 01 to January 12, 2010. Contact the Center for Global Education (email: studyabroad@uww.edu) or the course faculty for information about course registration or for a program application; contact Professor Alka Arora (aroraa@uww.edu) for academic requirements. Applications are due to the Center for Global Education on or before September 16, 2009. An estimated Travel Study Program Course Fee, as noted on the course application, will be charged to the student's account shortly thereafter. Additional billing, if necessary, will occur at a later date. Travel study registration is not available via WINS registration. Travel study participants may not add or drop a travel study course via WINS once it has been added to their academic schedule. Failure to abide by the add/drop provisions of the Travel Study Program could result in severe financial penalties. Students are advised to refer to the Travel Study Application and Student Contract for more information.

Dept. Consent

09/02-12/22 Arranged Arranged Alka Arora ACCOUNTING IN MODERN INDIA

**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 ratios and statement analysis techniques are also integrated throughout the course.

**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.**

#4533 Section 22 [units: 2] NOTE: Online classes will bill at \$550 per credit for all students. Students must have access to the internet and an internet browser.

09/02-10/23 Arranged Arranged WEB BASED Linda E Holmes

**ACCOUNT 725 PROFIT PLANNING AND CONTROL ...** An in-depth look at the concepts and techniques of creating a firm's financial plan. Emphasis is on analysis of costs so as to predict future patterns, forecasting of sales, production costing, cash, and other components, while stressing the need for profitability analysis and evaluation of management performance. Prereq: ACCOUNT 701

**PREREQ: ACCOUNT 244 OR ACCOUNT 701**

#4534 Section 01 [units: 2]

09/02-12/22 W 06:00 PM - 07:40 PM HH2310 Rita Czaja

**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 OR ACCOUNT 341**

#4535 Section 01 [units: 3]

09/02-12/22 MW 08:00 AM - 09:15 AM HH2203 Linda E Holmes

**ACCOUNT 752 ADVANCED FINANCIAL ACCOUNTING ...** This course focuses on an in-depth study of (1) partnership accounting, (2) accounting for business combinations and segments of a business, and (3) international aspects of accounting. It also includes a review of current issues related to business combinations, consolidated financial statements, and international accounting standards.

**PREREQ: ACCOUNT 343**

#4536 Section 01 [units: 3]

09/02-12/22 TR 05:05 PM - 06:20 PM HH2314 Roy C Weatherwax

**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**

#4537 Section 01 [units: 4]

09/02-12/22 TR 04:00 PM - 06:00 PM HH2319 Peter C Barton

#4538 Section 02 [units: 4]

09/02-12/22 TR 06:30 PM - 08:30 PM HH2319 Peter C Barton

**ACCOUNT 757 ISSUES IN FINANCIAL ACCOUNTING ...** This course presents an in-depth examination of accounting theory in some of the more complex and contentious areas that have evolved into current accounting practice. Major areas include: 1) earnings per share (EPS), 2) partial operations and SEC reporting requirements, and 3) revenue recognition, including how theory is applied in cases as diverse as consignments, installment sales, and franchises. This course also covers recent pronouncements not covered in ACCOUNT 341 and ACCOUNT 343.

**PREREQ: ACCOUNT 343**

#4539 Section 01C [units: 4]

09/02-12/22 TR 04:00 PM - 06:00 PM HH2310 Clayton R Sager

09/29 T 01:45 PM - 03:30 PM HH2203 Clayton R Sager

10/27 T 01:45 PM - 03:30 PM HH2203 Clayton R Sager

11/24 T 01:45 PM - 03:30 PM HH2203 Clayton R Sager

<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>
#4540 Section 02C [units: 4]					
09/02-12/22	TR	06:30 PM - 08:30 PM	HH2310	Clayton R Sager	
09/29	T	01:45 PM - 03:30 PM	HH2203	Clayton R Sager	
10/27	T	01:45 PM - 03:30 PM	HH2203	Clayton R Sager	
11/24	T	01:45 PM - 03:30 PM	HH2203	Clayton R Sager	

**ACCOUNT 761 ACCOUNTING & MANAGEMENT INFORMATION SYSTEMS ...** This course focuses on theory and principles underlying the design and installation of accounting and management information systems, including the in-depth investigation into internal control structures and the integration and impact of the computer on the total information system.

**PREREQ: ACCOUNT 244 OR ACCOUNT 701, AND ACCOUNT 249 OR ACCOUNT 725**

#4551 Section 01 [units: 3]					
09/02-12/22	MW	03:45 PM - 05:00 PM	HH2314	Carol J Normand	

**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**

#4541 Section 01 [units: 3]					
09/02-12/22	M	06:30 PM - 09:00 PM	HH2203	Carol J Normand	

**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.**

#4542 Section 01 [units: 1-3]					Dept. Consent
09/02-12/22	Arranged	Arranged		Robert A Gruber	

**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**

#4545 Section 01 [units: 1-3]					Dept. Consent
09/02-12/22	Arranged	Arranged		Richard G Cummings	

**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.**

#4546 Section 01 [units: 1-3]					Dept. Consent
09/02-12/22	Arranged	Arranged		Robert A Gruber	

#4547 Section 02 [units: 1-3]					Dept. Consent
09/02-12/22	Arranged	Arranged		Robert A Gruber	

#5774 Section 22 [units: 1-3]					Dept. Consent
NOTE: Online classes will bill at \$550 per credit for all students. Students must have access to the internet and an internet browser.					

09/02-12/22	Arranged	Arranged	WEB BASED	To Be Arranged	
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