

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 & LOWER LVL BUS

#3760 Section 01 [units: 3] NOTE: 1) Exam 1, Friday, February 12, 2010, 3:30 p.m. ÷ 5:20 p.m.; 2) Exam 2, Friday, March 12, 2010, 3:20 p.m. ÷ 5:20 p.m.; 3) Exam 3, Friday, April 16, 2010, 3:20 p.m. ÷ 5:20 p.m.; 4) Exam 4, Monday, May 10, 2010, 8:15 p.m. ÷ 10:15 p.m.
Supplemental Instruction section.

01/19-05/19 MW 09:30 AM - 10:45 AM HH2301 Meifang Xiang

#3761 Section 02 [units: 3] NOTE: 1) Exam 1, Friday, February 12, 2010, 3:30 p.m. ÷ 5:20 p.m.; 2) Exam 2, Friday, March 12, 2010, 3:20 p.m. ÷ 5:20 p.m.; 3) Exam 3, Friday, April 16, 2010, 3:20 p.m. ÷ 5:20 p.m.; 4) Exam 4, Monday, May 10, 2010, 8:15 p.m. ÷ 10:15 p.m.
Supplemental Instruction section.

01/19-05/19 MW 11:00 AM - 12:15 PM HH2301 Meifang Xiang

<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>
#3762 Section 03 [units: 3]	NOTE: 1) Exam 1, Friday, February 12, 2010, 3:30 p.m. ÷ 5:20 p.m.; 2) Exam 2, Friday, March 12, 2010, 3:20 p.m. ÷ 5:20 p.m.; 3) Exam 3, Friday, April 16, 2010, 3:20 p.m. ÷ 5:20 p.m.; 4) Exam 4, Monday, May 10, 2010, 8:15 p.m. ÷ 10:15 p.m.				
01/19-05/19	MW	12:30 PM - 01:45 PM	HH2301	Pamela J Champeau	
#3763 Section 04 [units: 3]	NOTE: 1) Exam 1, Friday, February 12, 2010, 3:30 p.m. ÷ 5:20 p.m.; 2) Exam 2, Friday, March 12, 2010, 3:20 p.m. ÷ 5:20 p.m.; 3) Exam 3, Friday, April 16, 2010, 3:20 p.m. ÷ 5:20 p.m.; 4) Exam 4, Monday, May 10, 2010, 8:15 p.m. ÷ 10:15 p.m.				
01/19-05/19	MW	02:15 PM - 03:30 PM	HH2301	Meifang Xiang	
#3764 Section 05 [units: 3]	NOTE: 1) Exam 1, Friday, February 12, 2010, 3:30 p.m. ÷ 5:20 p.m.; 2) Exam 2, Friday, March 12, 2010, 3:20 p.m. ÷ 5:20 p.m.; 3) Exam 3, Friday, April 16, 2010, 3:20 p.m. ÷ 5:20 p.m.; 4) Exam 4, Monday, May 10, 2010, 8:15 p.m. ÷ 10:15 p.m.				
01/19-05/19	MW	11:00 AM - 12:15 PM	HH2310	Rita Czaja	

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

#3765 Section 01 [units: 3]	NOTE: Common Exams for all sections of ACCOUNT 249: 1) Exam 1, Friday, February 19, 2010, 3:30 pm to 5:30 pm; 2) Exam 2: Friday, March 19, 2010, 3:30 pm to 5:30 pm; 3) Exam 3: Friday, April 16, 2010, 3:30 pm to 5:30 pm; 3) Exam 4, Monday, May 10, 2010, 6:00 pm to 6:00 pm.				
01/19-05/19	TR	09:30 AM - 10:45 AM	HH2310	Joe Gerard	
#3766 Section 02 [units: 3]	NOTE: Common Exams for all sections of ACCOUNT 249: 1) Exam 1, Friday, February 19, 2010, 3:30 pm to 5:30 pm; 2) Exam 2: Friday, March 19, 2010, 3:30 pm to 5:30 pm; 3) Exam 3: Friday, April 16, 2010, 3:30 pm to 5:30 pm; 3) Exam 4, Monday, May 10, 2010, 6:00 pm to 6:00 pm.				
01/19-05/19	TR	02:15 PM - 03:30 PM	HH1314	Rita Czaja	
#3767 Section 03 [units: 3]	NOTE: Common Exams for all sections of ACCOUNT 249: 1) Exam 1, Friday, February 19, 2010, 3:30 pm to 5:30 pm; 2) Exam 2: Friday, March 19, 2010, 3:30 pm to 5:30 pm; 3) Exam 3: Friday, April 16, 2010, 3:30 pm to 5:30 pm; 3) Exam 4, Monday, May 10, 2010, 6:00 pm to 6:00 pm.				
01/19-05/19	TR	11:00 AM - 12:15 PM	HH2310	Joe Gerard	
#3768 Section 04 [units: 3]	NOTE: Common Exams for all sections of ACCOUNT 249: 1) Exam 1, Friday, February 19, 2010, 3:30 pm to 5:30 pm; 2) Exam 2: Friday, March 19, 2010, 3:30 pm to 5:30 pm; 3) Exam 3: Friday, April 16, 2010, 3:30 pm to 5:30 pm; 3) Exam 4, Monday, May 10, 2010, 6:00 pm to 6:00 pm. Supplemental Instruction section.				
01/19-05/19	TR	11:00 AM - 12:15 PM	HH2314	Michael J MacDonald	
#3769 Section 05 [units: 3]	NOTE: Common Exams for all sections of ACCOUNT 249: 1) Exam 1, Friday, February 19, 2010, 3:30 pm to 5:30 pm; 2) Exam 2: Friday, March 19, 2010, 3:30 pm to 5:30 pm; 3) Exam 3: Friday, April 16, 2010, 3:30 pm to 5:30 pm; 3) Exam 4, Monday, May 10, 2010, 6:00 pm to 6:00 pm.				
01/19-05/19	MW	08:00 AM - 09:15 AM	HH2319	Richard G Cummings	
#3770 Section 06 [units: 3]	NOTE: Common Exams for all sections of ACCOUNT 249: 1) Exam 1, Friday, February 19, 2010, 3:30 pm to 5:30 pm; 2) Exam 2: Friday, March 19, 2010, 3:30 pm to 5:30 pm; 3) Exam 3: Friday, April 16, 2010, 3:30 pm to 5:30 pm; 3) Exam 4, Monday, May 10, 2010, 6:00 pm to 6:00 pm.				
01/19-05/19	TR	12:30 PM - 01:45 PM	HH1314	Rita Czaja	
#3771 Section 07 [units: 3]	NOTE: Common Exams for all sections of ACCOUNT 249: 1) Exam 1, Friday, February 19, 2010, 3:30 pm to 5:30 pm; 2) Exam 2: Friday, March 19, 2010, 3:30 pm to 5:30 pm; 3) Exam 3: Friday, April 16, 2010, 3:30 pm to 5:30 pm; 3) Exam 4, Monday, May 10, 2010, 6:00 pm to 6:00 pm.				
01/19-05/19	TR	02:15 PM - 03:30 PM	HH2203	Michael J MacDonald	
#3772 Section 08 [units: 3]	NOTE: Common Exams for all sections of ACCOUNT 249: 1) Exam 1, Friday, February 19, 2010, 3:30 pm to 5:30 pm; 2) Exam 2: Friday, March 19, 2010, 3:30 pm to 5:30 pm; 3) Exam 3: Friday, April 16, 2010, 3:30 pm to 5:30 pm; 3) Exam 4, Monday, May 10, 2010, 6:00 pm to 6:00 pm. Supplemental Instruction section.				
01/19-05/19	TR	02:15 PM - 03:30 PM	HH2310	Joe Gerard	
#4001 Section 09 [units: 3]					
01/19-04/15	T	05:40 PM - 09:00 PM	HH2310	Clayton R Sager	

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

#3774 Section 01 [units: 3]					
01/19-05/19	TR	09:30 AM - 10:45 AM	HH2319	Alka Arora	
#3775 Section 02 [units: 3]					
01/19-05/19	TR	11:00 AM - 12:15 PM	HH2319	Alka Arora	
#3776 Section 03 [units: 3]					
01/19-05/19	TR	12:30 PM - 01:45 PM	HH2319	Alka Arora	
#3777 Section 04 [units: 3]					
01/19-05/19	MW	02:15 PM - 03:30 PM	HH2314	Linda K Amann	
#5310 Section 05 [units: 3]					
01/19-05/19	MW	12:30 PM - 01:45 PM	HH2314	Linda K Amann	

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

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 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.

#3778 Section 01 [units: 3] NOTE: Common Exam Dates: 1) Exam 1, Friday, February 12, 2010, 3:00pm to 5:00 pm; 2) Exam 2, Friday, March 12, 2010, 3:00 pm to 5:00 pm; 3) Exam 3, Friday, April 16, 2010, 3:00 pm to 5:00 pm; 4) Exam 4 will be per the final exam schedule.

01/19-05/19 MW 09:30 AM - 10:45 AM HH2102 Lynn M Hafemeister

#3779 Section 02 [units: 3] NOTE: Common Exam Dates: 1) Exam 1, Friday, February 12, 2010, 3:00pm to 5:00 pm; 2) Exam 2, Friday, March 12, 2010, 3:00 pm to 5:00 pm; 3) Exam 3, Friday, April 16, 2010, 3:00 pm to 5:00 pm; 4) Exam 4 will be per the final exam schedule.

01/19-05/19 MW 11:00 AM - 12:15 PM HH2102 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 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.

#3780 Section 01 [units: 3]

01/19-05/19 MW 09:30 AM - 10:45 AM HH2319 Richard G Cummings

#3781 Section 02 [units: 3]

01/19-05/19 MW 11:00 AM - 12:15 PM HH2319 Richard G Cummings

ACCOUNT 452 TAX II ... This course examines federal income tax laws and regulations with a specific emphasis on corporations (C and S), partnerships, estate and gift taxation, income taxation of estates and trusts, and taxation of exempt entities. Both compliance and tax planning are emphasized in this course. Tax research on related issues is also included.

PREREQ: ACCOUNT 451 AND A 2.75 GPA IN ACCOUNT 244, ACCOUNT 249 OR ACCOUNT 342, ACCOUNT 261 OR ACCOUNT 341 AND ACCOUNT 343

#3782 Section 01 [units: 3]

01/19-05/19 TR 05:05 PM - 06:20 PM HH1314 Peter C Barton

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

#3783 Section 01 [units: 3]

01/19-05/19 MW 12:30 PM - 01:45 PM HH2319 Carol J Normand

#3784 Section 02 [units: 3]

01/19-05/19 MW 02:15 PM - 03:30 PM HH2319 Carol J Normand

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

PREREQ: ACCOUNT 451 AND/OR PERMISSION OF INSTRUCTOR

#3786 Section 01 [units: 3]

01/19-05/19 T 03:30 PM - 07:45 PM HH3202 Michael J MacDonald

01/19-05/19 S 09:30 AM - 02:30 PM HH3202 Michael J MacDonald

Instructor Consent

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

#3804 Section 01 [units: 3]

01/19-04/15 R 06:30 PM - 09:50 PM HH2310 Clayton R Sager

#3805 Section 02 [units: 3]

04/15-05/20 T 02:15 PM - 04:15 PM HH2319 Clayton R Sager

04/15-05/20 R 04:30 PM - 06:30 PM HH2319 Clayton R Sager

04/15-05/20 MW 02:15 PM - 05:15 PM HH2203 Clayton R Sager

#3807 Section 03 [units: 3]

04/15-05/20 R 02:15 PM - 04:15 PM HH2319 Clayton R Sager

04/15-05/20 T 04:30 PM - 06:30 PM HH2319 Clayton R Sager

04/15-05/20 MW 02:15 PM - 05:15 PM HH2203 Clayton R Sager

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

#3787	Section 01	[units: 3]			
	02/02-02/19	TR	10:50 AM - 12:25 PM	HH2301	Roy C Weatherwax
	03/09-05/19	TR	10:50 AM - 12:25 PM	HH2301	Roy C Weatherwax
#3788	Section 02	[units: 3]			
	02/02-02/19	TR	01:50 PM - 03:25 PM	HH2301	Roy C Weatherwax
	03/09-05/19	TR	01:50 PM - 03:25 PM	HH2301	Roy C Weatherwax
#3789	Section 03	[units: 3]			
	02/02-02/19	TR	05:05 PM - 06:40 PM	HH2301	Roy C Weatherwax
	03/09-05/19	TR	05:05 PM - 06:40 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

#3790	Section 01	[units: 3]			
	01/19-05/19	MW	09:30 AM - 10:45 AM	HH2310	Linda E Holmes
#3797	Section 02	[units: 3]			
	01/19-05/19	TR	03:45 PM - 05:00 PM	HH1314	Peter C Barton

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

#3791	Section 01	[units: 3]			
	01/19-05/19	TR	02:15 PM - 03:30 PM	HH2314	Bill Tatman
#3792	Section 02	[units: 3]			
	01/19-05/19	TR	03:45 PM - 05:00 PM	HH2314	Bill Tatman

ACCOUNT 493 INTERNSHIP IN ACCOUNTING ... An opportunity for selected upperclassman to gain work experience in one of the various areas of accounting practice during a semester or summer. Course includes close faculty-employer coordination and an appropriate written report on the work experience.

PREREQ: STUDENTS MUST HAVE COMPLETED 60 UNITS AND HAVE A 2.75 GPA IN ACCOUNT 244, ACCOUNT 249 OR ACCOUNT 342, ACCOUNT 261 OR ACCOUNT 341 AND ACCOUNT 343

#3793	Section 01	[units: 2-6]				Dept. Consent
	01/19-05/19	Arranged	Arranged		Bill Tatman	
#3794	Section 02	[units: 2-6]				Dept. Consent
	01/19-05/19	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 2.75 GPA IN ACCOUNT 244, ACCOUNT 249, OR ACCOUNT 342, ACCOUNT 261 OR ACCOUNT 341 AND ACCOUNT 343 AND HAVE CONSENT OF DEPARTMENT

#3802	Section 01	[units: 1]	NOTE: ACCOUNT 498 Sec. 01 is for Business Education majors only.			Dept. Consent
	01/19-05/19	Arranged	Arranged		Robert A Gruber	
#3803	Section 02	[units: 1-3]				Dept. Consent
	01/19-05/19	MW	06:00 PM - 10:00 PM	HH2310	To Be Arranged	
	01/19-05/19	TR	06:00 PM - 10:00 PM		To Be Arranged	
#5459	Section 03	[units: 1-3]				Dept. Consent
	01/19-05/19	Arranged	Arranged		Robert A Gruber	
#5531	Section 04	[units: 1-3]				Dept. Consent
	01/19-05/19	Arranged	Arranged		Lynn M Hafemeister	

*** 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 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.

#3795	Section 01	[units: 3]			
	01/19-05/19	MW	09:30 AM - 10:45 AM	HH2319	Richard G Cummings
#3796	Section 02	[units: 3]			
	01/19-05/19	MW	11:00 AM - 12:15 PM	HH2319	Richard G Cummings

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

#3808	Section 01	[units: 3]							Dept. Consent
	01/19-04/15	R	06:30 PM - 09:50 PM	HH2310	Clayton R Sager				
#3809	Section 02	[units: 3]							Dept. Consent
	04/15-05/20	T	02:15 PM - 04:15 PM	HH2319	Clayton R Sager				
	04/15-05/20	R	04:30 PM - 06:30 PM	HH2319	Clayton R Sager				
	04/15-05/20	MW	02:15 PM - 05:15 PM	HH2203	Clayton R Sager				
#3811	Section 03	[units: 3]							Dept. Consent
	04/15-05/20	R	02:15 PM - 04:15 PM	HH2319	Clayton R Sager				
	04/15-05/20	T	04:30 PM - 06:30 PM	HH2319	Clayton R Sager				
	04/15-05/20	MW	02:15 PM - 05:15 PM	HH2203	Clayton R Sager				

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 THE M.S. OR M.P.A. ACCOUNTING OR M.S. OFFICE SYSTEMS.

#3798	Section 01	[units: 2]							
	01/19-05/19	M	06:15 PM - 07:55 PM	HH2301	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

#3799 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.

	01/19-05/19	Arranged	Arranged	WEB BASED	Robert A Gruber				
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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 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.

#3812	Section 01	[units: 3]							
	01/19-05/19	MW	09:30 AM - 10:45 AM	HH2308	Linda E Holmes				

#3814	Section 02	[units: 3]							
	01/19-05/19	TR	03:45 PM - 05:00 PM	HH2301	Peter C Barton				

ACCOUNT 781 ADVANCED ACCOUNTING THEORY I ... This course focuses on accounting theory at an advanced level, including the role of accounting information in forecasting, market efficiency, valuation models, and earnings management. Other topics include the development of accounting theory, positive accounting theory, accrual-based vs. cash-based accounting measures, and economic consequences of accounting disclosures.

PREREQ: ACCOUNT 343 OR CONSENT OF DEPARTMENT

#3800	Section 01	[units: 4]							
	01/19-05/19	F	12:30 PM - 04:30 PM	HH2203	Robert A Gruber				

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.

#4017	Section 01	[units: 1-3]							Dept. Consent
	01/19-05/19	Arranged	Arranged		Robert A Gruber				

#4018	Section 02	[units: 1-3]							Dept. Consent
	01/19-05/19	Arranged	Arranged		Roy C Weatherwax			ADVANCED FINANCIAL ACCOUNTING	

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

#3813	Section 01	[units: 1-3]							Dept. Consent
	01/19-05/19	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.

#3815	Section 01	[units: 1]							Dept. Consent
	01/19-05/19	Arranged	Arranged		Robert A Gruber				

<u>Class#</u>	<u>Section</u>	<u>(Units)</u>	<u>General Education Designation (if any)</u>	<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>	<u>Consent</u>
#5421	Section 02	[units: 1-3]		01/19-05/19	Arranged	Arranged		Robert A Gruber		Dept. Consent
#5422	Section 03	[units: 1-3]		01/19-05/19	Arranged	Arranged		Carol J Normand	ACCT/MGMT INFO SYSTEMS	Dept. Consent
#5523	Section 04	[units: 1-3]		01/19-05/19	Arranged	Arranged		Roy C Weatherwax	ADVANCED FINANCIAL ACCOUNTING	Dept. Consent
#3816	Section 22	[units: 1-3]		01/19-05/19	Arranged	Arranged	WEB BASED	To Be Arranged		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.										