



## COLLEGE OF BUSINESS & ECONOMICS OFFERINGS

### ACCOUNTING COURSES (210)

#### **210-541 Intermediate Accounting I -- 3 cr**

Interpretation and application of accounting principles and standards involving current assets and liabilities, the accounting cycle along with internal and external reporting of operations in these areas.

Prereq: 210-244 or 210-701.

#### **210-543 Intermediate Accounting II -- 3 cr**

Interpretation and application of accounting principles involving other financial accounts not dealt with in 210- 541 as well as leases, pensions, income taxes, and price- level adjusted statements.

Prereq: 210-341/541.

#### **210-651 Income Tax Accounting -- 3 cr**

A study of United States and Wisconsin income tax laws with emphasis on the individual taxpayer. The study includes a review of current proposals, discussion of practical problems in tax planning and practice in the preparation of tax returns.

Prereq: 210-244 or 210-701.

#### **210-690 Workshop -- 1-3 cr**

Prereq: Consent of instructor.

#### **210-696 Special Studies -- 1-3 cr**

A limit of three credits can be applied toward the accounting major and limit of six credits toward a degree.

#### **210-701 Accounting Foundations -- 3 cr**

This course involves an in-depth coverage of financial accounting topics similar to Accounting Concepts at the undergraduate level. The content includes a study of the accounting cycle, financial statement preparation and interpretation, assets, liabilities, and owner's equity.

#### **210-725 Profit Planning And Control -- 3 cr**

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: 210-701.

**210-726 Management Cost Accounting -- 3 cr**

This course examines the acquisition, analysis, and application of accounting information in the management decision process. Topics discussed are product costing, cost allocation, budgeting, profit planning and control, and pricing strategies.

Prereq: 210-701.

**210-751 Financial Accounting -- 3 cr**

Advanced study of the theory and accounting for accrual, modified accrual and cash based accounting. Application of accounting principles and procedures to cash flow presentation. A study of the principles of governmental (fund) accounting, and recent FASB Statements not covered in 210-341/541, 210-343/543 and 210-752.

Prereq: 210-341/541

**210-752 Advanced Financial Accounting -- 3 cr**

An in-depth study of (1) partnership accounting, (2) accounting for business combinations and segments of the business, (3) international aspects of accounting. A review of current issues relating to business combinations and consolidated statements. A discussion of international accounting standards.

Prereq: 210-343/543.

**210-755 Managerial Accounting And Controllershship -- 3 cr**

Managerial requirements and uses of accounting information, flexible budgeting, and break-even analysis. Analysis of cost-profit-volume relationships, responsibility accounting and performance analysis. Includes application of various decision models.

Prereq: 210-726 and 230-703.

**210-756 Corporate And Special Entities Taxation -- 3 cr**

An in-depth study of (1) corporate taxation, (2) partnership and subchapter S taxation, and (3) estate and gift taxation. Compliance and tax planning are both emphasized.

Fundamentals of tax research are explored.

Prereq: 210-451/651.

**210-757 Issues In Financial Accounting -- 3 cr**

A critical 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) a comprehensive examination of EPS, 2) a study of partial operations and SEC reporting requirements, and 3) an overview of revenue recognition and how theory is applied in cases as diverse as consignments, installment sales, and franchises. Also recent pronouncements not covered in 210-341/541, 210- 343/543 and 210-752.

Prereq: 210-343/543

**210-761 Accounting And Management Information Systems -- 3 cr** A study of the theory and principles underlying the design and installation of accounting and management information systems; consideration of the integration and impact of the computer on the total information system.

Prereq: 250-705 and 210-343/543.

**210-765 Auditing -- 3 cr**

An extensive study of audit programs, standards, responsibilities and controls. A review of AICPA releases and publications. Consideration of the impact of the computer and the uses of statistical sampling techniques on auditing procedures and practice.

Prereq: 210-761 and 210-343/543.

**210-767 Advanced Auditing -- 3 cr**

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: 210-465 or 210-765.

**210-781 Advanced Accounting Theory I -- 3 cr**

A study of accounting theory at the advanced level. An in-depth study of accounting principles and standards with particular reference to established theory.

Prereq: 210-343/543 or consent of instructor.

**210-789 Readings And Research In Accounting -- 1-3 cr**

Study of selected contemporary areas in accounting through readings in current research and literature.

Prereq: Consent of instructor.

**210-790 Workshop -- 1-6 cr**

**210-794 Seminar -- 1-3 cr**

**210-798 Individual Studies -- 1-3 cr**