

# ACCOUNTING (ACCT)

## ACCT 101 Accounting for Nonbusiness Majors 3.00

Introduction to the areas of financial accounting and managerial accounting. Basic financial statement preparation and analysis. Uses of accounting information by managers in the decision making process. Not open to students with majors in business. No Pass-Fail.

### Typically Offered:

- On-campus: Select Semesters;

## ACCT 189 Accounting Elective 1.00-9.00

Transfer credits ONLY from another accredited institution not equivalent to a UW-Superior course.

## ACCT 189BU Accounting Elective SBE requirement 1.00-12.00

Transfer credit ONLY from another accredited institution not equivalent to a UW-Superior course.

## ACCT 200 Financial Accounting 3.00

Introduction to concepts of reporting financial information of sole proprietorships, partnerships, and corporations to interested parties. Includes discussion of cash, receivables, inventories, plant assets, intangible assets, current and long-term liabilities and investments. Cash flow information is also discussed.

### Prerequisites:

BUS 101 prerequisite

### Typically Offered:

- On-campus: Fall & Spring
- Online: Fall, Spring, & Summer

## ACCT 201 Managerial Accounting 3.00

Discusses basic concepts of costs in developing information for management use in decision making. Topics include CVP analysis, budgeting, cost allocations, and performance measurement.

### Prerequisites:

BUS 101 & ACCT 200 with a grade of C- or higher. BUS 101 (Applies to SBE students only)

### Typically Offered:

- On-campus: Fall & Spring
- Online: Fall, Spring, & Summer

## ACCT 212 Field Studies In Accounting 1.00-3.00

Pass-Fail only. Provides presently enrolled freshmen and sophomores an opportunity to apply general accounting knowledge to selected accounting projects. Prerequisites: Consent of cooperating instructor and director, SBE.

### Typically Offered:

- On-campus: Select Semesters;

## ACCT 288 Independent Study in Accounting 1.00-3.00

Pass-Fail only. Concentrated study of various accounting problems. Course may be repeated. Students can earn a maximum of 12 credits. Credits earned cannot be used to satisfy requirements for the accounting major. Consent of cooperating instructor and director, SBE.

### Typically Offered:

- Occasional by Demand

## ACCT 289 Accounting Elective 1.00-9.00

Transfer credits ONLY from another accredited institution not equivalent to a UW-Superior course.

## ACCT 289BU Accounting Elective SBE requirement 1.00-12.00

Transfer credit ONLY from another accredited institution not equivalent to a UW-Superior course.

## ACCT 301 Study Abroad 6.00

Field trips designed by department faculty to give students direct experience in foreign countries. Each program includes preparatory reading, orientation meetings, a faculty-supervised study tour, and a detailed written evaluation of learning situations associated with the course. With consent of the relevant program and content adaptation, programs provided by other agencies can be considered for this credit. Students must obtain approval for taking these courses prior to participation. Otherwise the course may not count. For specific degree requirements consult your advisor. Course can be repeated only if the content is different. Consent of cooperating instructor and director, SBE.

### Typically Offered:

- Occasional by Demand

## ACCT 351 Accounting for Not-For-Profit Entities 3.00

Accounting theory and practice applicable to governmental units, hospitals, universities, and other not-for-profit organizations.

### Prerequisites:

Admitted to SBE or (Jr. Status and Acct 101 or Acct 200, and Acct 201; or instructor permission)

### Typically Offered:

- On-campus: Select Semesters;

## ACCT 352 Intermediate Accounting I 3.00

First in a two-course sequence providing in-depth study of accounting theory and practice. Topics include financial statements, present value techniques, current assets, current liabilities, long-term assets.

### Prerequisites:

Admitted to SBE.

### Typically Offered:

- On-Campus: Fall;

**ACCT 353 Intermediate Accounting II 3.00**

Continuation of ACCT 352. Includes long-term liabilities, stockholders' equity, earnings per share, deferred income taxes, pensions, leases, accounting changes, and the statement of cash flows.

**Prerequisites:**

Admitted to SBE and ACCT 352

**Typically Offered:**

- On-campus: Spring;

**ACCT 355 Cost Accounting 3.00**

In-depth study of concepts and techniques related to cost accumulation and reporting, cost control, and profit planning. Also covers the relationship of cost accounting to decision making.

**Prerequisites:**

Admitted to SBE.

**Typically Offered:**

- On-Campus: Fall;

**ACCT 357 Accounting Information Systems 3.00**

Examination of how accounting information of an organization is gathered, processed, stored, and distributed.

**Prerequisites:**

Admitted to SBE or (Jr. Status and Acct 101 or Acct 200, and Acct 201; or instructor permission)

**Typically Offered:**

- On-campus: Spring;

**ACCT 359 Topics in Accounting 3.00**

Coverage of a number of advanced accounting and taxation topics. Topics may vary

**Prerequisites:**

Admitted to SBE or (Jr. Status and Acct 101 or Acct 200, and Acct 201; or instructor permission)

**Typically Offered:**

- On-Campus: Fall;

**ACCT 361 Fundamentals of Taxation 3.00**

Comprehensive study of income tax concepts, regulations, and tax-planning principles as they relate to individuals and business.

**Prerequisites:**

Admitted to SBE or (Jr. Status and Acct 101 or Acct 200, and Acct 201; or instructor permission)

**Typically Offered:**

- On-Campus: Fall;

**ACCT 365 Fraud Examination and Investigation 3.00**

A study of a variety of topics dealing with fraud and forensic accounting. Examines the nature of fraud, management fraud, fraud prevention, detection, investigation, and legal follow-up. Case studies and research methods are utilized.

**Prerequisites:**

Admitted to SBE or (Jr. Status and Acct 101 or Acct 200, and Acct 201; or instructor permission)

**Typically Offered:**

- On-campus: Spring, Odd Years;

**ACCT 388 Independent Study in Accounting 1.00-9.00**

Topics course. Concentrated study of Accounting Technologies, or International Accounting. Course may be repeated.

**Prerequisites:**

Admitted to SBE or (Jr. Status and Acct 101 or Acct 200, and Acct 201; or instructor permission)

**Typically Offered:**

- Online: Summer

**ACCT 389 Accounting Elective 1.00-9.00**

Transfer credits ONLY from another accredited institution not equivalent to a UW-Superior course.

**ACCT 390 Accounting with QuickBooks 3.00**

This course is a concentrated study of QuickBooks. Students will use projects and case studies to learn how to set up companies, record business transactions, and compile financial reports.

**Prerequisites:**

Completion of Acct 200 and Acct 201, or instructor permission

**Typically Offered:**

- Online: Summer

**ACCT 400 Accounting Internship 2.00-7.00**

Pass-Fail only. Opportunity for students to earn academic credit by extending classroom learning to real-world settings. Students obtain the cooperation of an employer and prepare a learning contract. Course may be repeated. Students can earn a maximum of 14 credits.

**Prerequisites:**

Admitted to SBE and consent of cooperating instructor and director, SBE.

**Typically Offered:**

- On-campus: Fall, Spring, & Sum;

**ACCT 412 Field Studies in Accounting 1.00-3.00**

Provides non-traditional adult learners with some academic and/or broad business experiences and presently enrolled juniors and seniors an opportunity to apply general business knowledge to selected business projects. Pass-Fail only.

**Prerequisites:**

Admitted to SBE and consent of cooperating instructor and director, SBE.

**Typically Offered:**

- Occasional by Demand

**ACCT 461 Business Taxation 3.00**

Taxation of corporations, partnerships, estates, trusts, and gift taxation.

**Prerequisites:**

Admitted to SBE or (Jr. Status and Acct 101 or Acct 200, and Acct 201; or instructor permission)

**Typically Offered:**

- On-campus: Spring, Even Years;

**ACCT 462 Advanced Financial Accounting 3.00**

Applications of accounting theory to business combinations, partnerships, multinational companies, and other miscellaneous topics.

**Prerequisites:**

Admitted to SBE and Acct 352 and 353; or instructor permission.

**Typically Offered:**

- On-campus: Spring;

**ACCT 464 Auditing Principles 3.00**

Introduction to professional auditing and the study of audit examinations which precede the attestation of the fairness of financial statements.

**Prerequisites:**

Admitted to SBE and Acct 352 and 353; or instructor permission.

**Typically Offered:**

- On-Campus: Fall;

**ACCT 466 Senior Project in Accounting 2.00**

Capstone course which integrates the various areas of accounting related to a business and includes a senior experience component.

**Prerequisites:**

Admitted to SBE and minimum of 18 credits from 300-400 level Acct courses.

**Typically Offered:**

- On-campus: Spring;

**ACCT 467 Tax Research 1.00**

Introduction to the techniques required to research tax issues.

**Prerequisites:**

Admitted to SBE and concurrent enrollment in or prior completion of ACCT 361 or ACCT 461.

**Typically Offered:**

- On-campus: Spring;

**ACCT 489 Accounting Elective 1.00-9.00**

Transfer credits ONLY from another accredited institution not equivalent to a UW-Superior course.