

ACCOUNTING (ACCT)

ACCT F261X Principles of Financial Accounting (s)

3 Credits

Offered Fall, Spring and Summer

During this course we will study accounting from two different methodical approaches: the preparer approach (i.e. a look at how an accounting system is created to record, process and report accounting information) and the user approach (i.e. a look at how various people use the information generated by accountants). Furthermore, this course will study accounting theories to include: historical foundations, the verification of accounting practices and the framework development that governs the field currently. Finally, this course will study the role of accounting in society, how collected accounting data and information can be managed and the related ethical considerations.

Prerequisites: Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.

Attributes: UAF GER Social Sciences Req

Lecture + Lab + Other: 3 + 0 + 0

ACCT F262 Principles of Managerial Accounting

3 Credits

Offered Fall, Spring and Summer

Study of the generation and analysis of accounting information and its uses by managers as they engage in planning, control and decision-making activities in business and non-business organizations. Topics include product costing, cost-volume-profit analysis, relevant costs for decision-making and capital budget decisions.

Prerequisites: ACCT F261X.

Lecture + Lab + Other: 3 + 0 + 0

ACCT F271 Fiscal Management for Emergency Management Operations

3 Credits

Offered Fall, Spring and Summer

This course is about accounting for public organizations such as fire, police and similar functions of local governments. Accounting is an essential function in all organizations. This course is from a user's perspective— understanding accounting reports rather than preparing them. The major topics covered include: understanding financial reports, budgeting preparation, governmental accounting basics, grant writing and management and ethics.

Prerequisites: Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.

Cross-listed with HSEM F271.

Lecture + Lab + Other: 3 + 0 + 0

ACCT F330 Income Tax

3 Credits

Offered Fall and Spring

Survey of basic concepts of federal taxation with emphasis on taxation of individuals and the impact of taxes on business and investment planning.

Prerequisites: ACCT F361.

Lecture + Lab + Other: 3 + 0 + 0

ACCT F342 Managerial Cost Accounting

3 Credits

Offered Fall and Spring

Cost accounting with managerial emphasis on planning, control and decision making. Topics include cost-volume-profit analysis, costing systems, profit planning, flexible budgets, standard costs, responsibility accounting, inventory costing alternatives and relevant costs for decision making. For accounting majors.

Prerequisites: ACCT F262.

Special Notes: No credit may be earned for more than one of ACCT F342 or ACCT F352.

Lecture + Lab + Other: 3 + 0 + 0

ACCT F352 Management Accounting

3 Credits

Business policy profit planning, resource planning, control concepts, reporting for management control and impact of public reporting on management decisions. No credit may be earned for more than one of ACCT F342 or ACCT F352.

Prerequisites: ACCT F261X; ACCT F262.

Special Notes: For non-accounting majors only.

Lecture + Lab + Other: 3 + 0 + 0

ACCT F356 Internship in Accounting

1-3 Credits

Offered As Demand Warrants

Supervised accounting work experience in an approved position related to the student's career interests. Number of credits earned depends upon the type of position and time worked. No student may count more than 9 internship credits towards an undergraduate degree, with these credits being electives. Internship credits may not be taken as one of the two required senior-level accounting electives.

Prerequisites: Permission of the SOM advisor.

Lecture + Lab + Other: 0 + 6-14 + 0

ACCT F361 Intermediate Accounting I

3 Credits

Offered Fall and Spring

Discussions of financial accounting topics from the perspective of both accounting practice and theory. Working capital and fixed asset accounts are emphasized. Ethical and international accounting issues are emphasized throughout the sequence.

Prerequisites: ACCT F262.

Lecture + Lab + Other: 3 + 0 + 0

ACCT F362 Intermediate Accounting II

3 Credits

Offered Fall and Spring

Discussion of financial accounting topics from the perspective of both accounting practice and theory. Long-term liabilities and stockholders equity are emphasized. Ethical and international accounting issues are emphasized throughout.

Prerequisites: ACCT F361.

Lecture + Lab + Other: 3 + 0 + 0

ACCT F401 Advanced Accounting

3 Credits

Offered Fall and Spring

Accounting for business combinations: parent-subsidiary and home office/branch relationships, partnerships and multinational enterprises.

Prerequisites: ACCT F362.

Lecture + Lab + Other: 3 + 0 + 0

ACCT F404 Advanced Cost Accounting and Controllership

3 Credits

Offered As Demand Warrants

Study of the controllership function with emphasis on advanced cost and managerial accounting topics related to contemporary organizations.

Prerequisites: ACCT F342.

Lecture + Lab + Other: 3 + 0 + 0

ACCT F414 Governmental and Nonprofit Accounting (0/2)

3 Credits

Offered Spring

Accounting for governmental units, public schools, colleges and universities, health care providers, voluntary health and welfare organizations and other nonprofit organizations.

Prerequisites: WRTG F111X; WRTG F211X, WRTG F212X, WRTG F213X or WRTG F214X; COJO F131X or COJO F141X; ACCT F362; ACCT F452 or ACCT F472.

Lecture + Lab + Other: 3 + 0 + 0

ACCT F430 Advanced Taxes

3 Credits

Offered Fall

Advanced study of income taxation, emphasizing federal taxation of corporations and partnerships.

Prerequisites: ACCT F330.

Lecture + Lab + Other: 3 + 0 + 0

ACCT F452 Auditing (W)

3 Credits

Offered Spring

Introduction to the professional standards and procedures applicable to an auditor's examination of financial statements. Compliance and Operational auditing, ethical and legal responsibilities, and international auditing issues emphasized.

Prerequisites: ACCT F362; AIS F316; BA F325; WRTG F111X; WRTG F211X, WRTG F212X, WRTG F213X or WRTG F214X.

Lecture + Lab + Other: 3 + 0 + 0

ACCT F472 Internal and Government Auditing (W)

3 Credits

Offered Fall

Internal auditing including financial, compliance and performance audits. An overview of auditing concepts and practice is discussed with specific application to internal auditing and governmental auditing, including federal and state single audits. For auditor practitioners and students without field experience in auditing.

Prerequisites: ACCT F362; BA F325; WRTG F111X; WRTG F211X, WRTG F212X, WRTG F213X or WRTG F214X.

Lecture + Lab + Other: 3 + 0 + 0