# ACCOUNTING (ACCT)

**College of Business and Security Management**
Department of Accounting and Information Systems (https://www.uaf.edu/som/degrees/undergraduate/acct/)
907-474-7461

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Credits</th>
<th>Offered</th>
<th>Description</th>
<th>Prerequisites</th>
<th>Special Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT F261X</td>
<td>Principles of Financial Accounting</td>
<td>3</td>
<td>Fall, Spring, Summer</td>
<td>Study of 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).</td>
<td>Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.</td>
<td>However, no credit may be earned for more than one of ACCT F261X or ACCT F262.</td>
</tr>
<tr>
<td>ACCT F261X</td>
<td>Principles of Managerial Accounting</td>
<td>3</td>
<td>Fall, Spring, Summer</td>
<td>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.</td>
<td>Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.</td>
<td>No credit may be earned for more than one of ACCT F261X or ACCT F262.</td>
</tr>
<tr>
<td>ACCT F262</td>
<td>Fiscal Management for Emergency Management</td>
<td>3</td>
<td>Fall, Spring, Summer</td>
<td>Students will learn about the basic accounting and financial requirements for public organizations such as fire, police and similar functions of local governments.</td>
<td>Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.</td>
<td>Internship credits may not be taken as one of the two required senior-level accounting electives.</td>
</tr>
<tr>
<td>ACCT F330</td>
<td>Income Tax</td>
<td>3</td>
<td>Fall, Spring</td>
<td>Survey of basic concepts of federal taxation with emphasis on taxation of individuals and the impact of taxes on business and investment planning.</td>
<td>Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.</td>
<td>No credit may be earned for more than one of ACCT F261X or ACCT F262.</td>
</tr>
<tr>
<td>ACCT F361</td>
<td>Advanced Accounting</td>
<td>3</td>
<td>Fall, Spring</td>
<td>Accounting for business combinations: parent-subsidiary and home office/branch relationships, partnerships and multinational enterprises.</td>
<td>Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.</td>
<td>No credit may be earned for more than one of ACCT F261X or ACCT F262.</td>
</tr>
</tbody>
</table>
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
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,
WRTG F214X; COJO F131X, COJO F141X; ACCT F362; ACCT F452,
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
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, WRTG F214X.
Lecture + Lab + Other: 3 + 0 + 0

ACCT F472  Internal and Government Auditing
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, WRTG F214X.
Lecture + Lab + Other: 3 + 0 + 0