Accounting (ACCT)

College of Business and Security Management
Accounting Program (https://www.uaf.edu/cbsm/programs/accounting/)
907-474-7461

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).
Prerequisites: Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.
Attributes: UAF GER Social Sciences Req
Grading System: Letter Grades with option of Plus/Minus

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, 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.
Grading System: Letter Grades with option of Plus/Minus

ACCT F271 Fiscal Management for Emergency Management Operations
3 Credits
Offered Fall, Spring and Summer
Students will learn about the basic accounting and financial requirements for public organizations such as fire, police and similar functions of local governments. The major topics covered include: understanding financial reports, budgeting preparation, and grants and contracts administration.
Prerequisites: Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.
Grading System: Letter Grades with option of Plus/Minus

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.
Grading System: Letter Grades with option of Plus/Minus

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.
Prerequisites: ACCT F262.
Special Notes: For accounting majors: No credit may be earned for more than one of ACCT F342 or ACCT F352.
Lecture + Lab + Other: 3 + 0 + 0
Grading System: Letter Grades with option of Plus/Minus

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.
Prerequisites: ACCT F261X; ACCT F262.
Special Notes: For non-accounting majors only: No credit may be earned for more than one of ACCT F342 or ACCT F352.
Lecture + Lab + Other: 3 + 0 + 0
Grading System: Letter Grades with option of Plus/Minus

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.
Prerequisites: Permission of the CBSM advisor.
Special Notes: Internship credits may not be taken as one of the two required senior-level accounting electives.
Lecture + Lab + Other: 0 + 6-14 + 0
Grading System: Letter Grades with option of Plus/Minus
Repeatable for Credit: May be taken 9 times for up to 9 credits

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
Grading System: Letter Grades with option of Plus/Minus

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 stockholder's equity are emphasized. Ethical and international accounting issues are emphasized throughout.
Prerequisites: ACCT F361.
Lecture + Lab + Other: 3 + 0 + 0
Grading System: Letter Grades with option of Plus/Minus
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  
**Grading System:** Letter Grades with option of Plus/Minus

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  
**Grading System:** Letter Grades with option of Plus/Minus

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 or WRTG F214X; COM F121X, COM F131X or COM F141X; ACCT F362; ACCT F452 or ACCT F472.  
**Lecture + Lab + Other:** 3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus

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  
**Grading System:** Letter Grades with option of Plus/Minus

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 are 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  
**Grading System:** Letter Grades with option of Plus/Minus

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  
**Grading System:** Letter Grades with option of Plus/Minus