Introduction:

The Accounting (ACCT) program offers a range of courses designed to equip students with the knowledge and skills necessary for careers in accounting and finance. Courses cover a broad spectrum of topics, from basic accounting principles to advanced concepts and financial management. Each course is structured to provide a comprehensive understanding of the subject matter, preparing students for professional roles in various sectors.

**Course Descriptions**

- **ACCT F261X  Principles of Financial Accounting (s)**
  - Credits: 3
  - Offered: Fall, Spring and Summer
  - Description: This course focuses on the principles of financial accounting, covering topics such as financial statements, accounting theories, and the role of financial information in business decision-making. The course emphasizes understanding financial statements, preparing financial reports, and interpreting financial data to support management decisions.
  - 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**
  - Credits: 3
  - Offered: Fall, Spring and Summer
  - Description: This course introduces the concepts and techniques of managerial accounting, including cost accounting, inventory costing, and decision-making. Students will learn about cost-volume-profit analysis, break-even analysis, and other tools used in business planning and control.
  - Prerequisites: Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.

- **ACCT F271  Fiscal Management for Emergency Management Operations**
  - Credits: 3
  - Offered: Fall, Spring and Summer
  - Description: This course focuses on the fiscal management aspects of emergency management operations, including budgeting, financial planning, and accounting systems relevant to emergency management agencies. It covers the financial needs and management strategies specific to public safety and emergency services.
  - Prerequisites: Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.
  - Cross-listed with HSEM F271.
  - Grading System: Letter Grades with option of Plus/Minus

- **ACCT F330  Income Tax**
  - Credits: 3
  - Offered: Fall and Spring
  - Description: This course provides an in-depth study of federal taxation, with an emphasis on taxation of individuals and the impact of taxes on business and investment planning. It covers the principles of tax law and its application to personal income and business taxation.
  - Prerequisites: ACCT F361.
  - Grading System: Letter Grades with option of Plus/Minus

- **ACCT F342  Managerial Cost Accounting**
  - Credits: 3
  - Offered: Fall and Spring
  - Description: This course introduces managerial cost accounting with a focus on planning, control, and decision-making. It covers topics such as cost-volume-profit analysis, flexible budgets, and cost variances. Students will learn how to make cost-effective decisions in business environments.
  - Prerequisites: ACCT F262.
  - Special Notes: For accounting majors: No credit may be earned for more than one of ACCT F342 or ACCT F352.
  - Grading System: Letter Grades with option of Plus/Minus

- **ACCT F352  Management Accounting**
  - Credits: 3
  - Offered: Fall and Spring
  - Description: This course covers advanced topics in management accounting, including cost accounting, inventory costing alternatives, and relevant costs for decision-making. It emphasizes the role of management accounting in controlling costs and making business 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.
  - Grading System: Letter Grades with option of Plus/Minus

- **ACCT F356  Internship in Accounting**
  - Credits: 1-3
  - Offered: As Demand Warrants
  - Description: This course offers supervised accounting work experience in an approved position related to the student's career interests. Credits earned depend on the type of position and time worked. Internship credits are elective and do not fulfill degree requirements.
  - Prerequisites: Permission of the CBSM advisor.
  - Special Notes: Internship credits may not be taken as one of the two required senior-level accounting electives.
  - Grading System: Letter Grades with option of Plus/Minus

- **ACCT F361  Intermediate Accounting I**
  - Credits: 3
  - Offered: Fall and Spring
  - Description: This course covers advanced topics in financial accounting from both the preparer and user perspectives. It emphasizes ethical and international accounting issues, and discusses long-term liabilities and equity in financial accounting.
  - Prerequisites: ACCT F261X.
  - Grading System: Letter Grades with option of Plus/Minus

- **ACCT F362  Intermediate Accounting II**
  - Credits: 3
  - Offered: Fall and Spring
  - Description: This course continues the study of financial accounting, focusing on accounting practice and theory. It emphasizes ethical and international accounting issues and long-term liabilities and stockholder's equity.
  - Prerequisites: ACCT F361.
  - 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.
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 F465  Data Analytics for Accounting
3 Credits
Offered Fall
This course is intended to provide students with an understanding of data analytic thinking and terminology as well as hands-on experience with data analytics tools and techniques applicable to the accounting profession.
Prerequisites: ACCT F330; ACCT F361; ACCT F452.
Lecture + Lab + Other: 3 + 0 + 0
Grading System: Letter Grades with option of Plus/Minus