

Course Schedule - Fall 2005

Accountancy

199 **Undergraduate Open Seminar** Credit: 1 to 5 hours.
(ACCY 199) May be repeated.

| CRN | Type | Section | Time | Days | Location | Instructor |
|---------------------------------------|-------------------|---------|----------|------|----------|------------|
| 10033 | independent study | | ARRANGED | | | |
| 10033: Departmental Approval Required | | | | | | |

200 **Fundamentals of Accounting** Credit: 3 hours.

(ACCY 200) Survey course in the principles of accounting for students registered in schools and colleges other than the College of Business. Credit is not given for both ACCY 200 and either ACCY 201 or ACCY 202. Prerequisite: Sophomore standing.

| CRN | Type | Section | Time | Days | Location | Instructor |
|-------|--------------------|---------|---------------------|------|--------------------------|------------|
| 29670 | lecture-discussion | A | 08:30 AM - 09:50 AM | TR | room 112 Gregory Hall | Silhan, P |

201 **Accounting and Accountancy, I** Credit: 3 hours.

(ACCY 201) Introduction to the role of accounting information in establishing organization objectives and goals and identification of strategies to best achieve such objectives and goals. Topics focus on the utility of information necessary for the formation, execution and monitoring of the variety of contracts embedded in organization strategies. Projects facilitate self-discovery of knowledge and development of a variety of professional skills and attitudes. Credit is not given for both ACCY 201 and ACCY 200. Prerequisite: ECON 102 and ECON 103 or equivalents.

Students must register for one lecture and one discussion.

| CRN | Type | Section | Time | Days | Location | Instructor |
|-------|-----------------------|---------|---------------------|------|-------------------------------|-----------------------------|
| 36478 | discussion-recitation | AD1 | 08:00 AM - 08:50 AM | F | room 152 Wohlers Hall | Curtis, S; Cunningham, D |
| 36480 | discussion-recitation | AD2 | 09:00 AM - 09:50 AM | F | room 430 Armory | Curtis, S; Weintraub, J |
| 36482 | discussion-recitation | AD3 | 09:00 AM - 09:50 AM | F | room 152 Wohlers Hall | Curtis, S; Cunningham, D |
| 36484 | discussion-recitation | AD4 | 09:00 AM - 09:50 AM | F | room 317 David Kinley Hall | Curtis, S; Garstki, B |
| 36485 | discussion-recitation | AD5 | 09:00 AM - 09:50 AM | F | room 384 Armory | Curtis, S; Ruff, E |

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|-------|-----------------------|-----|---------------------|----|--------------------------------|--------------------------|
| 36486 | discussion-recitation | AD6 | 10:00 AM - 10:50 AM | F | room 152 Wohlers Hall | Curtis, S; Gavlin, T |
| 36487 | discussion-recitation | AD7 | 10:00 AM - 10:50 AM | F | room 317 David Kinley Hall | Curtis, S; Garstki, B |
| 36489 | discussion-recitation | AD8 | 10:00 AM - 10:50 AM | F | room 384 Armory | Curtis, S; Ruff, E |
| 36491 | discussion-recitation | AD9 | 10:00 AM - 10:50 AM | F | room 430 Armory | Curtis, S; Weintraub, J |
| 36494 | discussion-recitation | ADA | 11:00 AM - 11:50 AM | F | room 317 David Kinley Hall | Riesche, J; Curtis, S |
| 36496 | discussion-recitation | ADB | 11:00 AM - 11:50 AM | F | room 384 Armory | Curtis, S; Greskowiak, R |
| 36499 | discussion-recitation | ADC | 11:00 AM - 11:50 AM | F | room 152 Wohlers Hall | Curtis, S; Gavlin, T |
| 36502 | discussion-recitation | ADD | 11:00 AM - 11:50 AM | F | room 430 Armory | Curtis, S; Patel, A |
| 36506 | discussion-recitation | ADE | 12:00 PM - 12:50 PM | F | room 152 Wohlers Hall | Curtis, S; Levy, M |
| 36509 | discussion-recitation | ADF | 12:00 PM - 12:50 PM | F | room 317 David Kinley Hall | Riesche, J; Curtis, S |
| 36513 | discussion-recitation | ADG | 12:00 PM - 12:50 PM | F | room 384 Armory | Curtis, S; Greskowiak, R |
| 36516 | discussion-recitation | ADH | 12:00 PM - 12:50 PM | F | room 430 Armory | Curtis, S; Portman, L |
| 36522 | discussion-recitation | ADI | 01:00 PM - 01:50 PM | F | room 152 Wohlers Hall | Curtis, S; Patel, A |
| 36526 | discussion-recitation | ADJ | 01:00 PM - 01:50 PM | F | room 317 David Kinley Hall | Perales, B; Curtis, S |
| 36530 | discussion-recitation | ADK | 01:00 PM - 01:50 PM | F | room 384 Armory | Curtis, S; Martino, J |
| 36536 | discussion-recitation | ADL | 02:00 PM - 02:50 PM | F | room 152 Wohlers Hall | Curtis, S; Levy, M |
| 36538 | discussion-recitation | ADM | 02:00 PM - 02:50 PM | F | room 317 David Kinley Hall | Perales, B; Curtis, S |
| 36543 | discussion-recitation | ADN | 02:00 PM - 02:50 PM | F | room 384 Armory | Curtis, S; Martino, J |
| 36545 | discussion-recitation | ADO | 02:00 PM - 02:50 PM | F | room 430 Armory | Curtis, S; Portman, L |
| 36474 | lecture | AL1 | 10:00 AM - 11:20 AM | TR | room AUD Foellinger Auditorium | Curtis, S |

36474: ALL ACCY 201 SECTIONS RESTRICTED TO COLLEGE OF BUSINESS, LAS FIN, ACE, ACES, CS, & GE MAJORS. ALL OTHERS MAY ENROLL AT NOON ON APRIL 25 IF SPACE IS AVAILABLE.

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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----|---------------------|----|-------------------------|-----------|
| 36477 | lecture | AL2 | 04:00 PM - 05:20 PM | TR | room THEAT Lincoln Hall | Curtis, S |
| 36477: ALL ACCY 201 SECTIONS RESTRICTED TO COLLEGE OF BUSINESS, LAS FIN, ACE, ACES, CS, & GE MAJORS. ALL OTHERS MAY ENROLL AT NOON ON APRIL 25 IF SPACE IS AVAILABLE. | | | | | | |

202 Accounting and Accountancy, II Credit: 3 hours.

(ACCY 202) Continuation of ACCY 201 with focus on strategic management of economic resources, together with acquisition of such resources, and financial and non-financial measures of organizational performance. Credit is not given for both ACCY 202 and ACCY 200. Prerequisite: ACCY 201 or equivalent.

Students must register for one discussion and one lecture section.

| CRN | Type | Section | Time | Days | Location | Instructor |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------|---------------------|------|-----------------------|---------------------------|
| 36552 | discussion-recitation | AD1 | 08:00 AM - 08:50 AM | F | room 36 Wohlers Hall | Finnegan, T; Johnson, P |
| 36556 | discussion-recitation | AD2 | 09:00 AM - 09:50 AM | F | room 36 Wohlers Hall | Finnegan, T; Johnson, P |
| 36560 | discussion-recitation | AD3 | 10:00 AM - 10:50 AM | F | room 36 Wohlers Hall | Finnegan, T; Kapper, K |
| 36565 | discussion-recitation | AD4 | 11:00 AM - 11:50 AM | F | room 36 Wohlers Hall | Finnegan, T; Kapper, K |
| 36568 | discussion-recitation | AD5 | 12:00 PM - 12:50 PM | F | room 36 Wohlers Hall | Finnegan, T; Miknaitis, D |
| 36574 | discussion-recitation | AD6 | 01:00 PM - 01:50 PM | F | room 36 Wohlers Hall | Finnegan, T; Miknaitis, D |
| 36549 | lecture | AL1 | 08:30 AM - 09:50 AM | TR | room 141 Wohlers Hall | Finnegan, T |
| 36549: ALL ACCY 202 SECTIONS RESTRICTED TO COLLEGE OF BUSINESS, LAS FIN, ACE, ACES, CS, & GE MAJORS. ALL OTHERS MAY ENROLL AT NOON ON APRIL 25 IF SPACE IS AVAILABLE. | | | | | | |

290 Prof Internship in Accountancy Credit: 0 to 3 hours.

(ACCY 290) Formalized learning experience in combination with practice of accounting while engaged in an internship with a public accounting firm, business, or other off-campus organization; prior approval of learning plan and a summary report of learning experience are required. May be repeated in the same or subsequent terms to a maximum of 3 hours. Approved for both letter and S/U grading. Prerequisite: Open only to undergraduate accountancy majors with junior or senior standing; completion of 300-level accountancy courses appropriate to internship learning plan; and consent of department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|---------------------------------------|------------|---------|----------|------|----------|------------|
| 45794 | conference | A | ARRANGED | | | Willis, E |
| 45794: Departmental Approval Required | | | | | | |

301 Atg Measurement & Disclosure Credit: 4 hours.

(ACCY 301) Introduction to measurement and reporting of organizational performance for strategic and operational purposes with a focus on a variety of financial and non-financial performance measures suitable for both internal and external decision-making. Projects, together with a series of practical workshops, facilitate self-discovery of knowledge and development of a variety of professional skills and attitudes. Prerequisite: ACCY 202 or equivalent and concurrent enrollment in ACCY 302 by students majoring in accountancy (recommended for non-accountancy majors); or consent of department.

Students must register for one lecture/discussion section and one lab/discussion section. Students taking ACCY 301 and ACCY 302 should register for the same lab/discussion time for both courses.

| CRN | Type | Section | Time | Days | Location | Instructor |
|------------------------------------------------------------------------------------------|-----------------------|---------|---------------------|------|----------------------------|------------|
| 36577 | lecture-discussion | AE1 | 12:00 PM - 01:50 PM | MW | room 317 David Kinley Hall | Gong, J |
| 36577: Departmental Approval Required | | | | | | |
| 36577: THIS COURSE WILL OPEN AT NOON ON APRIL 27 TO STUDENTS IN THE COLLEGE OF BUSINESS. | | | | | | |
| 36581 | lecture-discussion | AE2 | 02:00 PM - 03:50 PM | MW | room 317 David Kinley Hall | Gong, J |
| 36581: Departmental Approval Required | | | | | | |
| 36584 | lecture-discussion | AE3 | 06:00 PM - 07:50 PM | MW | room 317 David Kinley Hall | Gong, J |
| 36584: Departmental Approval Required | | | | | | |
| 36587 | lecture-discussion | AE4 | 12:00 PM - 01:50 PM | TR | room 152 Wohlers Hall | Jackson, K |
| 36587: Departmental Approval Required | | | | | | |
| 36590 | lecture-discussion | AE5 | 02:00 PM - 03:50 PM | TR | room 152 Wohlers Hall | Jackson, K |
| 36590: Departmental Approval Required | | | | | | |
| 36592 | lecture-discussion | AE6 | 04:00 PM - 05:50 PM | TR | room 152 Wohlers Hall | Elliott, R |
| 36592: Departmental Approval Required | | | | | | |
| 36596 | lecture-discussion | AE7 | 06:00 PM - 07:50 PM | TR | room 152 Wohlers Hall | Elliott, R |
| 36596: Departmental Approval Required | | | | | | |
| 36598 | lecture-discussion | AE8 | 10:00 AM - 11:50 AM | TR | room 152 Wohlers Hall | Jackson, K |
| 36598: Departmental Approval Required | | | | | | |
| 36602 | laboratory-discussion | AY1 | 03:00 PM - 03:50 PM | M | room 141 Wohlers Hall | Feller, A |
| 36602: Departmental Approval Required | | | | | | |
| 36602: ATTENDANCE FOR THIS LAB IS MANDATORY ON AUG. 24. THE SYLLABUS WILL BE | | | | | | |

DISTRIBUTED WITH THE DATES THE LAB WILL MEET DURING THE SEMESTER.Meets 24-Aug-05 - 14-Oct-05.

| | | | | | | |
|-------|-----------------------|-----|---------------------|---|-----------------------|-----------|
| 36605 | laboratory-discussion | AY2 | 08:00 AM - 08:50 AM | M | room 141 Wohlers Hall | Feller, A |
|-------|-----------------------|-----|---------------------|---|-----------------------|-----------|

36605: Departmental Approval Required

36605: ATTENDANCE FOR THIS LAB IS MANDATORY ON AUG. 24. THE SYLLABUS WILL BE DISTRIBUTED WITH THE DATES THE LAB WILL MEET DURING THE SEMESTER.Meets 24-Aug-05 - 14-Oct-05.

302 Decision Making for Atg Credit: 4 hours.

(ACCY 302) Decision making implications of information provided to organization managers and to external stakeholders such as investors, creditors, customers, and regulators. Concepts from economics, statistics, and psychology emphasize the use of quantitative techniques to comprehend uncertainty and risk. Projects, together with a series of practical workshops, facilitate self-discovery of knowledge and development of a variety of professional skills and attitudes. Prerequisite: ACCY 202 or equivalent; ECON 203 or equivalent or concurrent enrollment; and concurrent enrollment in ACCY 301 by students majoring in Accountancy (recommended for non-Accountancy majors); or consent of department.

Students must register for one lecture/discussion section and one lab/discussion section. Students taking ACCY 301 and ACCY 302 should register for the same lab/discussion time for both courses.

| CRN | Type | Section | Time | Days | Location | Instructor |
|------------------------------------------------------------------------------------------|--------------------|---------|---------------------|------|----------------------------|------------|
| 36610 | lecture-discussion | AE1 | 08:00 AM - 09:50 AM | TR | room 317 David Kinley Hall | Turner, C |
| 36610: Departmental Approval Required | | | | | | |
| 36610: THIS COURSE WILL OPEN AT NOON ON APRIL 27 TO STUDENTS IN THE COLLEGE OF BUSINESS. | | | | | | |
| 36614 | lecture-discussion | AE2 | 10:00 AM - 11:50 AM | TR | room 317 David Kinley Hall | Turner, C |
| 36614: Departmental Approval Required | | | | | | |
| 36618 | lecture-discussion | AE3 | 08:00 AM - 09:50 AM | MW | room 36 Wohlers Hall | Krische, S |
| 36618: Departmental Approval Required | | | | | | |
| 36677 | lecture-discussion | AE4 | 10:00 AM - 11:50 AM | MW | room 36 Wohlers Hall | Krische, S |
| 36677: Departmental Approval Required | | | | | | |
| 36680 | lecture-discussion | AE5 | 02:00 PM - 03:50 PM | TR | room 36 Wohlers Hall | Turner, C |
| 36680: Departmental Approval Required | | | | | | |
| 36682 | lecture-discussion | AE6 | 12:00 PM - 01:50 PM | MW | room 36 Wohlers Hall | Piercey, M |
| 36682: Departmental Approval Required | | | | | | |
| 36685 | lecture- | AE7 | 04:00 PM - 05:50 | MW | room 36 Wohlers | Piercey, M |

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| | discussion | | PM | | Hall | |
| 36685: Departmental Approval Required | | | | | | |
| 36690 | laboratory-discussion | AY1 | 03:00 PM - 03:50 PM | M | room 141 Wohlers Hall | Feller, A |
| 36690: Departmental Approval Required | | | | | | |
| 36690: ATTENDANCE FOR THIS LAB IS MANDATORY ON AUG. 24--THE SYLLABUS WILL BE DISTRIBUTED WITH THE DATES THE LAB WILL MEET DURING THE SEMESTER.Meets 17-Oct-05 - 09-Dec-05. | | | | | | |
| 36691 | laboratory-discussion | AY2 | 08:00 AM - 08:50 AM | M | room 141 Wohlers Hall | Feller, A |
| 36691: Departmental Approval Required | | | | | | |
| 36691: ATTENDANCE FOR THIS LAB IS MANDATORY ON AUG. 24--THE SYLLABUS WILL BE DISTRIBUTED WITH THE DATES THE LAB WILL MEET DURING THE SEMESTER.Meets 17-Oct-05 - 09-Dec-05. | | | | | | |

303 **Atg Institutions and Reg** Credit: 4 hours.

(ACCY 303) Regulation theory and practice as applied to accounting information. A general framework for regulation of accounting procedures is developed. This framework is applied to reporting, taxation, and regulated business activities. Projects facilitate self-discovery of knowledge and the development of professional attitudes and skills with emphasis on professional research. Prerequisite: ACCY 301 and ECON 302 and FIN 221; or consent of department.

Students must register for one lecture/discussion section and one lab/discussion section.

| CRN | Type | Section | Time | Days | Location | Instructor |
|-----------------------------------------------------------------------------------------|-----------------------|---------|---------------------|------|----------------------------|--------------|
| 36692 | lecture-discussion | AE1 | 08:00 AM - 09:50 AM | MW | room 317 David Kinley Hall | Sandretto, M |
| 36692: Departmental Approval Required | | | | | | |
| 36692: THIS COURSE WILL OPEN TO COLLEGE OF BUSINESS FINANCE MAJORS AT NOON ON APRIL 27. | | | | | | |
| 36700 | lecture-discussion | AE2 | 10:00 AM - 11:50 AM | MW | room 317 David Kinley Hall | Sandretto, M |
| 36700: Departmental Approval Required | | | | | | |
| 36701 | lecture-discussion | AE3 | 04:00 PM - 05:50 PM | MW | room 317 David Kinley Hall | Sandretto, M |
| 36701: Departmental Approval Required | | | | | | |
| 36713 | lecture-discussion | AE4 | 10:00 AM - 11:50 AM | MW | room 152 Wohlers Hall | Beck, P |
| 36713: Departmental Approval Required | | | | | | |
| 36721 | laboratory-discussion | AY1 | 01:00 PM - 01:50 PM | T | room 141 Wohlers Hall | Feller, A |
| 36721: Departmental Approval Required | | | | | | |

36721: ATTENDANCE FOR THIS LAB IS MANDATORY ON AUG. 30. THE SYLLABUS WILL BE DISTRIBUTED WITH THE DATES THE LAB WILL MEET DURING THE SEMESTER.Meets 24-Aug-05 - 14-Oct-05.

304 Accounting Control Systems Credit: 4 hours.

(ACCY 304) Broad perspective on accounting and control that considers attainment of all goals of an organization, including those concerned with financial objectives. Topics include the conceptual foundations of control and application of practical, analytical tools to the evaluation of an organization's control environment. Cases, class discussion and field research projects emphasize independent thinking, group processes, and communication. Prerequisite: ACCY 301 and ACCY 302 and BADM 310; or consent of department.

Students must register for one lecture/discussion section and one lab/discussion section.

| CRN | Type | Section | Time | Days | Location | Instructor |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------|---------------------|------|----------------------------|------------|
| 31317 | lecture-discussion | AE1 | 04:00 PM - 05:50 PM | TR | room 317 David Kinley Hall | Wu, M |
| 31317: Departmental Approval Required | | | | | | |
| 31317: NOTE: THIS COURSE IS OPEN TO ACCY MAORS. EFFECTIVE APRIL 4 THERE WILL BE SOME AVAILABILITY FOR OTHER COLLEGE OF BUSINESS MAJORS & LAS FIN MAJORS. | | | | | | |
| 31318 | lecture-discussion | AE2 | 02:00 PM - 03:50 PM | TR | room 317 David Kinley Hall | Wu, M |
| 31318: Departmental Approval Required | | | | | | |
| 31319 | lecture-discussion | AE3 | 06:00 PM - 07:50 PM | TR | room 317 David Kinley Hall | Wu, M |
| 31319: Departmental Approval Required | | | | | | |
| 31320 | lecture-discussion | AE4 | 08:00 AM - 09:50 AM | TR | room 152 Wohlers Hall | Koga, K |
| 31320: Departmental Approval Required | | | | | | |
| 31316 | laboratory-discussion | AY1 | 01:00 PM - 01:50 PM | T | room 141 Wohlers Hall | Feller, A |
| 31316: Departmental Approval Required | | | | | | |
| 31316: ATTENDANCE FOR THIS LAB IS MANDATORY ON AUG. 30--THE SYLLABUS WILL BE DISTRIBUTED WITH THE DATES THE LAB WILL MEET DURING THE SEMESTER.Meets 17-Oct-05 - 09-Dec-05. | | | | | | |

312 Principles of Taxation Credit: 4 hours.

(ACCY 312) Introduction to the tax system faced by businesses operating in the United States with a focus on the impact that the tax system has on business decisions. Topic include the tax environment, tax provisions relevant to businesses and their owners, taxation of individuals and of corporations, and multi-jurisdictional issues. Projects facilitate self-discovery of knowledge and development of a variety of professional skills and attitudes. Prerequisite: ACCY 202 or equivalent.

| CRN | Type | Section | Time | Days | Location | Instructor |
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|---------------------------------------------------------------------------------------|--------------------|---|---------------------|----|----------------------|--------------|
| 31332 | lecture-discussion | D | 12:00 PM - 01:50 PM | TR | room 430 Armory | Sternburg, T |
| 31333 | lecture-discussion | E | 12:00 PM - 01:50 PM | MW | room 430 Armory | Sternburg, T |
| 45719 | lecture-discussion | F | 02:00 PM - 03:50 PM | MW | room 36 Wohlers Hall | Holder, D |
| 45719: THIS SECTION RESTRICTED TO STUDENTS IN THE CERTIFICATE IN ACCOUNTANCY PROGRAM. | | | | | | |
| 45934 | lecture-discussion | G | 06:00 PM - 07:50 PM | MW | room 384 Armory | Holder, D |
| 45934: Departmental Approval Required | | | | | | |
| 45935 | lecture-discussion | H | 06:00 PM - 07:50 PM | TR | room 36 Wohlers Hall | Finnegan, T |
| 45935: Departmental Approval Required | | | | | | |

352 Database Design and Management Credit: 3 hours.
(ACCY 333) Same as BADM 352. See BADM 352.

| CRN | Type | Section | Time | Days | Location | Instructor |
|-------|--------------------|---------|---------------------|------|----------------------|------------|
| 37947 | lecture-discussion | D | 03:00 PM - 05:50 PM | R | room 24 Wohlers Hall | Shen, Y |

353 Info Sys Analysis and Design Credit: 3 hours.
(ACCY 334) Same as BADM 353. See BADM 353.

| CRN | Type | Section | Time | Days | Location | Instructor |
|-------|--------------------|---------|---------------------|------|----------------------------|------------|
| 37945 | lecture-discussion | F | 02:30 PM - 03:50 PM | TR | room 119 David Kinley Hall | Burke, J |

405 Assurance and Attestation Credit: 4 hours.
(ACCY 305) Conceptual introduction to diverse means by which assurers improve the quality of information used by third parties for contracting purposes, with emphases on the credibility- and relevance-enhancement properties of assurers' services. Topics include the economics of assurance and attestation, and concepts including independence, risk, evidence, and control. Projects facilitate self-discovery of knowledge and development of professional skills and attitudes. 4 undergraduate hours. Prerequisite: ACCY 304 or consent of department.

Students must register for one lecture/discussion section and one lab/discussion section.

| CRN | Type | Section | Time | Days | Location | Instructor |
|-------|--------------------|---------|---------------------|------|----------------------|------------|
| 36754 | lecture-discussion | AE1 | 08:00 AM - 09:50 AM | TR | room 36 Wohlers Hall | Peecher, M |

36754: Departmental Approval Required NOTE: THIS COURSE IS OPEN TO ACCY MAJORS. EFFECTIVE APRIL 4 THERE WILL BE SOME AVAILABILITY FOR OTHER COLLEGE OF BUSINESS MAJORS & LAS FIN MAJORS.

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|-------|--------------------|-----|---------------------|----|----------------------------|------------|
| 36758 | lecture-discussion | AE2 | 12:00 PM - 01:50 PM | TR | room 317 David Kinley Hall | Peecher, M |
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36758: Departmental Approval Required

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|-------|--------------------|-----|---------------------|----|-----------------------|---------|
| 36768 | lecture-discussion | AE4 | 12:00 PM - 01:50 PM | MW | room 152 Wohlers Hall | Pike, J |
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|-------|--------------------|-----|---------------------|----|-----------------------|---------|
| 36771 | lecture-discussion | AE5 | 02:00 PM - 03:50 PM | MW | room 152 Wohlers Hall | Pike, J |
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36771: Departmental Approval Required

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|-------|--------------------|-----|---------------------|----|-----------------------|---------|
| 36775 | lecture-discussion | AE6 | 04:00 PM - 05:50 PM | MW | room 152 Wohlers Hall | Pike, J |
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36775: Departmental Approval Required

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|-------|-----------------------|-----|---------------------|---|-----------------------|------------|
| 36779 | laboratory-discussion | AY1 | 04:00 PM - 05:10 PM | R | room 141 Wohlers Hall | Solomon, I |
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36779: Departmental Approval Required

410 *Fin Atg Reporting Standards* Credit: 4 hours.

(ACCY 310) Current authoritative accounting standards and applications to accounting practice. Topics do not represent the full range of financial reporting issues, but are selected based on relevance of the underlying business transaction, complexity of the topic, consistency of applicable standard with underlying reporting concepts, and transferability of the standard to other accounting issues. This course is for students in the Certificate in Accountancy program. 4 undergraduate hours. Prerequisite: ACCY 303 or consent of department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|-------|--------------------|---------|---------------------|------|-----------------|------------|
| 29671 | lecture-discussion | A | 12:00 PM - 01:50 PM | MW | room 384 Armory | Feller, A |

29671: RESTRICTED TO STUDENTS IN THE CERTIFICATE IN ACCOUNTANCY PROGRAM.

415 *Auditing Stds and Practice* Credit: 4 hours.

(ACCY 315) Framework for understanding and evaluating the professional auditing standards for assurance services. Model of financial reporting provides an overview of the types of information disseminated by companies to external users, and provides the basis for identifying professional standards areas for future standards' development. This course is for students in the Certificate in Accountancy program. 4 undergraduate hours. Prerequisite: ACCY 405 or consent of department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|-------|--------------------|---------|---------------------|------|-----------------|------------|
| 29676 | lecture-discussion | A | 08:00 AM - 09:50 AM | TR | room 384 Armory | Elliott, R |

29676: RESTRICTED TO STUDENTS IN THE CERTIFICATE IN ACCOUNTANCY PROGRAM.

432 Intro to Mgt Info Systems Credit: 2 to 4 hours.

(ACCY 332) Analyzes information systems from a management control perspective, emphasizing organization environment, technology, decision models and performance evaluation as determinants of information processing requirements; cases and design projects explore the management of information processing systems, major functional applications and impacts of information technology on individuals and society. Same as BADM 432. 3 undergraduate hours. 2 to 4 graduate hours. Prerequisite: CS 105 or equivalent, or consent of department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|----------------|--------------------|---------|---------------------|------|-----------------|------------|
| 36795 | lecture-discussion | G | 02:00 PM - 03:20 PM | TR | room 431 Armory | Silhan, P |
| 36786 | lecture-discussion | U3 | 02:00 PM - 03:20 PM | TR | room 431 Armory | Silhan, P |
| 36786: 3 hours | | | | | | |

499 Senior Research Credit: 2 to 4 hours.

(ACCY 299) Research and readings course for students majoring in accountancy. May be taken by students in the college honors program in partial fulfillment of the honors requirements. May be repeated to a maximum of 6 hours. 2 to 4 undergraduate hours. Prerequisite: Cumulative grade-point average of 3.0., honors in the junior year, or consent of department; senior standing.

| CRN | Type | Section | Time | Days | Location | Instructor |
|---------------------------------------|-------------------|---------|----------|------|----------|------------|
| 10038 | independent study | | ARRANGED | | | |
| 10038: Departmental Approval Required | | | | | | |

501 Accounting Analysis, I Credit: 4 hours.

(ACCY 401) Uses of accounting information; collection, processing, and communication of accounting information; measurement of assets, liabilities, equities, and income; and accounting system design. Prerequisite: Enrollment in graduate degree program or consent of department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|---------------------------------------------------|--------------------|---------|----------|------|----------|--------------|
| 29678 | lecture-discussion | X | ARRANGED | | | Sandretto, M |
| 29678: Departmental Approval Required | | | | | | |
| 29678: Restricted to Executive MBA students only. | | | | | | |

502 Accounting Analysis, II Credit: 4 hours.

(ACCY 402) In-depth study of accounting valuation processes, accounting income measurement, and special reporting problems of multiple-entity organizations. Prerequisite: ACCY 501 or equivalent; enrollment in graduate degree program or consent of department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|---------------------------------------------------|--------------------|---------|---------------------|------|-----------------|------------|
| 29680 | lecture-discussion | A | 08:00 AM - 09:50 AM | TR | room 429 Armory | Ibrahim, A |
| 29680: Departmental Approval Required | | | | | | |
| 29680: Restricted to students in the MSA Program. | | | | | | |
| 31334 | lecture-discussion | B | 10:00 AM - 11:50 AM | TR | room 429 Armory | Ibrahim, A |
| 31334: Departmental Approval Required | | | | | | |
| 31334: Restricted to students in the MSA Program. | | | | | | |

503 *Managerial Accounting* Credit: 4 hours.

(ACCY 403) Introduction to management accounting as part of the firm's information system, in terms of modern cost accounting and budgetary systems for planning and controlling business operations. Prerequisite: Credit or concurrent registration in ACCY 501 or equivalent; enrollment in graduate degree program or consent of department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|----------------------------------------------------------------------------------|--------------------|---------|---------------------|------|-----------------------|-------------|
| 31335 | lecture-discussion | A | 08:00 AM - 09:50 AM | TR | room 431 Armory | Chandler, J |
| 31335: Departmental Approval Required Restricted to students in the MSA Program. | | | | | | |
| 39540 | lecture-discussion | B | 10:00 AM - 11:50 AM | TR | room 431 Armory | Chandler, J |
| 39540: Departmental Approval Required Restricted to students in the MSA Program. | | | | | | |
| 31336 | lecture-discussion | IM | 01:00 PM - 02:50 PM | TR | room 111 Gregory Hall | Brown, C |
| 31336: RESTRICTED TO MS TECH MANAGEMENT STUDENTS. | | | | | | |

505 *Federal Taxation* Credit: 4 hours.

(ACCY 405) Introduction to historical and conceptual as well as applied material in the accounting area of federal taxation; emphasizes the provisions of the tax law relevant to accounting measurement methods. Students may not receive credit for both ACCY 312 and ACCY 505. Prerequisite: ACCY 501; enrollment in graduate degree program or consent of department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|---------------------------------------------------|--------------------|---------|---------------------|------|-----------------|------------|
| 31339 | lecture-discussion | A | 04:00 PM - 05:50 PM | MW | room 370 Armory | Molloy, K |
| 31339: Departmental Approval Required | | | | | | |
| 31339: Restricted to students in the MSA Program. | | | | | | |

| | | | | | | |
|---------------------------------------------------|--------------------|---|---------------------|----|----------------------------|-----------|
| 31341 | lecture-discussion | B | 10:00 AM - 11:50 AM | MW | room 222 David Kinley Hall | Molloy, K |
| 31341: Departmental Approval Required | | | | | | |
| 31341: Restricted to students in the MSA Program. | | | | | | |

511 *Concepts and Principles* Credit: 4 hours.

(ACCY 411) Fundamental structure of accounting theory developed through the study of concepts characteristic of accounting and an examination of the literature dealing with the concise formulation of accounting principles. Prerequisite: Enrollment in graduate accounting degree program or consent of department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|---------------------------------------------------|--------------------|---------|---------------------|------|----------------------|-----------------|
| 31344 | lecture-discussion | A | 10:00 AM - 11:50 AM | TR | room 36 Wohlers Hall | Abdel-Khalik, A |
| 31344: Restricted to students in the MAS Program. | | | | | | |
| 31346 | lecture-discussion | B | 04:00 PM - 05:50 PM | TR | room 36 Wohlers Hall | Sougiannis, T |
| 31346: Restricted to students in the MAS Program. | | | | | | |
| 31348 | lecture-discussion | C | 12:00 PM - 01:50 PM | TR | room 36 Wohlers Hall | Sougiannis, T |
| 31348: Restricted to students in the MAS Program. | | | | | | |

517 *Financial Statement Analysis* Credit: 4 hours.

(ACCY 417) Examines tools and techniques of financial statement analysis from the perspective of investors and creditors; emphasizes theoretical and empirical properties of financial ratios. Prerequisite: ACCY 501, FIN 520, BADM 572; or equivalent; and enrollment in graduate degree program or consent of Department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|------------------------------------------------------------------------------------------------|--------------------|---------|---------------------|------|-----------------------|------------|
| 31373 | lecture-discussion | A | 06:00 PM - 07:50 PM | MW | room 243 Wohlers Hall | Elliott, W |
| 31373: Departmental Approval Required THIS SECTION RESTRICTED TO MAS, MS TAX AND MSF STUDENTS. | | | | | | |
| 31377 | lecture-discussion | B | 04:00 PM - 05:50 PM | MW | room 243 Wohlers Hall | Elliott, W |
| 31377: RESTRICTED TO MBA STUDENTS ONLY. | | | | | | |
| 39543 | lecture-discussion | C | 10:00 AM - 11:50 AM | MW | room 430 Armory | Elliott, W |
| 39543: THIS SECTION IS RESTRICTED TO MAS & MS TAX STUDENTS ONLY. | | | | | | |

551 Corporate Income Taxation Credit: 4 hours.

(ACCY 452) Analyzes the tax treatment, problems, planning techniques, and underlying governmental policies involving corporations and their shareholders; coverage includes formations, operations, distributions, liquidations, reorganizations, and affiliations. Prerequisite: ACCY 451 or equivalent or consent of Department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|--------------------------------------------|--------------------|---------|---------------------|------|-----------------------|--------------|
| 31381 | lecture-discussion | A | 08:00 AM - 09:50 AM | TR | room 226 Wohlers Hall | Sternburg, T |
| 31381: RESTRICTED TO MS TAX STUDENTS ONLY. | | | | | | |

552 Partnership Income Taxation Credit: 4 hours.

(ACCY 451) Analyzes the tax treatment, problems, planning techniques, and underlying governmental policies involving partnerships and their partners, including Subchapter S corporations and their shareholders. Prerequisite: ACCY 312 or equivalent

| CRN | Type | Section | Time | Days | Location | Instructor |
|-----------------------------------------------------------------------------|--------------------|---------|----------|------|----------|------------|
| 44169 | lecture-discussion | CHI | ARRANGED | | | Beim, Z |
| 44169: THIS COURSE IS RESTRICTED TO STUDENTS IN THE MS TAX-CHICAGO PROGRAM. | | | | | | |

556 Tax Research Credit: 4 hours.

(ACCY 456) Provides the student with a working knowledge of tax research methodology utilized by accountants in public practice. Aims to develop the student's capacity for either solving or defending his/her position with respect to a particular tax issue. Prerequisite: Graduate standing or consent of department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|--------------------------------------------|--------------------|---------|---------------------|------|-----------------|------------|
| 31384 | lecture-discussion | B | 02:00 PM - 03:50 PM | MW | room 429 Armory | Molloy, K |
| 31384: RESTRICTED TO MS TAX STUDENTS ONLY. | | | | | | |

592 Intro to ACCY Research Credit: 4 hours.

(ACCY 492) Comparative study of alternative methodologies and conceptual frameworks and their application to selected current research issues central to the development of accounting thought, both theoretical and empirical. Prerequisite: ACCY 511 and ACCY 512 and courses in behavioral science, mathematics, and economics; or equivalent background and admission to the accountancy Ph.D. program; or consent of department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|-------|--------------------|---------|---------------------|------|-----------------------|------------|
| 29682 | lecture-discussion | A | 03:00 PM - 06:50 PM | R | room 174 Wohlers Hall | Krische, S |

593 Special Research Problems Credit: 1 to 8 hours.

(ACCY 493) Individual investigations or research projects selected by the students, subject to approval by the graduate adviser and the executive officer of the Department. Prerequisite: Enrollment in graduate accounting degree program or consent of department.

| CRN | Type | Section | Time | Days | Location | Instructor |
|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------|---------------------|------|-----------------------|--------------------------------|
| 10041 | independent study | | ARRANGED | | | |
| 10041: Departmental Approval Required | | | | | | |
| 45793 | lecture-discussion | ATA | 06:00 PM - 07:50 PM | MW | room 160 English Bldg | Ziegler, R |
| 45793: 4 hours Departmental Approval Required Title: Advanced Topics in Accounting Restricted to MSA students only. | | | | | | |
| 42002 | lecture-discussion | CHI | ARRANGED | | | Abdel-Khalik, A; Sougiannis, T |
| 42002: 4 hours Topic - Current Issues in Finance & Accounting This section restricted to students in the MS Tax-Chicago Program. | | | | | | |
| 36837 | lecture-discussion | D1 | 12:00 PM - 01:50 PM | MW | room 431 Armory | Doogar, R |
| 36837: 4 hours Topic: Financial Reporting. RESTRICTED TO MAS AND MS TAX STUDENTS ONLY. FIRST-STAGE STUDENTS MAY REGISTER AT NOON ON APRIL 13. | | | | | | |
| 36840 | lecture-discussion | D2 | 06:00 PM - 07:50 PM | MW | room 431 Armory | Doogar, R |
| 36840: 4 hours Topic: Financial Reporting. RESTRICTED TO MAS AND MS TAX STUDENTS ONLY. FIRST-STAGE STUDENTS MAY REGISTER AT NOON ON APRIL 13. | | | | | | |
| 36844 | lecture-discussion | E1 | 04:00 PM - 05:50 PM | TR | room 430 Armory | Nekrasz, F |
| 36844: 4 hours Topic: Auditing Standards. RESTRICTED TO MAS AND MS TAX STUDENTS ONLY. FIRST-STAGE STUDENTS MAY REGISTER AT NOON ON APRIL 13. | | | | | | |
| 36846 | lecture-discussion | E2 | 02:00 PM - 03:50 PM | TR | room 430 Armory | Nekrasz, F |
| 36846: 4 hours Topic: Auditing Standards. RESTRICTED TO MAS AND MS TAX STUDENTS ONLY. FIRST-STAGE STUDENTS MAY REGISTER AT NOON ON APRIL 13. | | | | | | |
| 36850 | lecture-discussion | MSA | 02:00 PM - 03:50 PM | MW | room 431 Armory | Doogar, R |
| 36850: 4 hours Departmental Approval Required Restricted to MSA students only. | | | | | | |
| 42664 | conference | S | ARRANGED | | | Abdel-Khalik, A |
| 42664: 4 hours Departmental Approval Required Ph.D. Summer Research Paper. 4 hours. | | | | | | |
| 41948 | lecture-discussion | Z1 | 04:00 PM - 05:50 PM | MW | room 166 Wohlers Hall | Ibrahim, A |

41948: 2 hours Introduction to Financial Accounting RESTRICTED TO MSF STUDENTS ONLY. Meets 24-Aug-05 - 14-Oct-05.

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|-------|--------------------|----|---------------------|----|-----------------------|------------|
| 41949 | lecture-discussion | Z2 | 04:00 PM - 05:50 PM | MW | room 166 Wohlers Hall | Ibrahim, A |
|-------|--------------------|----|---------------------|----|-----------------------|------------|

41949: 2 hours Financial Reporting Issues. RESTRICTED TO MSF STUDENTS ONLY. Meets 17-Oct-05 - 09-Dec-05.

595 **Models of Decision and Choice** Credit: 4 hours.
(ACCY 495) Same as PSYC 534. See PSYC 534.

| CRN | Type | Section | Time | Days | Location | Instructor |
|-------|--------------------|---------|---------------------|------|-----------------------------|------------|
| 38074 | lecture-discussion | A | 02:00 PM - 04:50 PM | W | room 21 Psychology Building | Huo, Y |

599 **Thesis Research** Credit: 0 to 16 hours.
(ACCY 499) Individual direction and guidance in writing theses; seminar discussion of progress made. Approved for S/U grading only.

| CRN | Type | Section | Time | Days | Location | Instructor |
|-------|--------------------|---------|---------------------|------|-----------------------|-----------------|
| 29686 | lecture-discussion | 1 | 03:00 PM - 04:50 PM | F | room 152 Wohlers Hall | Abdel-Khalik, A |