

Fall 2020 Course Descriptions as of 04/05/2020 08:10 PM

Information in Browse Course Catalog is subject to change. Information is term specific. Please refer to the appropriate term when searching for course content. Key to Course Descriptions may be found at: http://rcs.registrar.arizona.edu/course_descriptions_key.

Accounting (ACCT)

ACCT 200: Introduction to Financial Accounting (3 units)

Description: This course provides an introduction to financial accounting that concentrates on concepts, relationships, and the procedures involved in preparing and analyzing financial statements of for-profit business organizations. Concepts in this class include accounting for assets, liabilities, and owners' equity.

Grading basis: Regular Grades

Career: Undergraduate

Course Components:	Laboratory	May Be Offered
	Lecture	Required

Course typically offered:

Main Campus: Fall, Winter, Spring, Summer

Online Campus: Fall, Spring, Summer

Recommendations and additional information: sophomore standing.

Shared Unique Number: SUN # ACC 2201

ACCT 210: Introduction to Managerial Accounting (3 units)

Description: This course provides an introduction to managerial accounting that concentrates on concepts, relationships, and the procedures involved in understanding the strategic decision making process of managers in for-profit business organizations. Concepts in this class include the use of accounting data in the managerial process, cost allocation systems, and budgeting.

Grading basis: Regular Grades

Career: Undergraduate

Course Components:	Lecture	Required
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Course typically offered:

Main Campus: Fall, Spring, Summer

Online Campus: Fall, Spring, Summer

Recommendations and additional information: ACCT 200, sophomore standing.

Enrollment requirement: ACCT 200

Shared Unique Number: SUN # ACC 2202

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 250: Survey of Accounting (3 units)

Description: This course provides a basic introduction to both financial and managerial accounting topics. It concentrates on concepts and relationships involved in preparing and analyzing financial statements and some basic decision making for internal financial managers. This course is not for Pre-Business students; it will not meet the Eller College of Management requirements for professional admission

Grading basis: Regular Grades

Career: Undergraduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Fall, Spring, Summer

Online Campus: Fall

Recommendations and additional information: Course is designed for non-business majors.

ACCT 291: Preceptorship (1 - 3 units)

Description: (Credit varies) Specialized work on an individual basis, consisting of instruction and practice in actual service in a department, program, or discipline. Teaching formats may include seminars, in-depth studies, and laboratory work.

Grading basis: Alternative Grading: S, P, F

Career: Undergraduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 3 times.

ACCT 299: Independent Study (1 - 3 units)

Description: Qualified students working on an individual basis with professors who have agreed to supervise such work.

Grading basis: Alternative Grading: S, P, F

Career: Undergraduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 99 times.

Course typically offered:

Main Campus: Fall, Spring, Summer

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 299H: Honors Independent Study (1 - 3 units)

Description: Qualified students working on an individual basis with professors who have agreed to supervise such work.

Grading basis: Regular Grades

Career: Undergraduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 99 times.

Course typically offered:

Main Campus: Fall, Spring, Summer

Enrollment requirement: Student must be active in the Honors College.

Honors Course: Honors Course

Honors Course: Honors Course

ACCT 310: Cost and Managerial Accounting (3 units)

Description: Cost and Managerial Accounting covers concepts and analytical procedures necessary in the generation of accounting data for management planning control. Topics covered in this class include cost volume profit analysis, job costing, process costing, standard costing, allocating support costs, budgets, and the decision making process.

Grading basis: Regular Grades

Career: Undergraduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Fall, Spring, Summer

Enrollment requirement: Adv Stdg: Accounting.

ACCT 391: Preceptorship (1 - 3 units)

Description: (Credit varies) Specialized work on an individual basis, consisting of instruction and practice in actual service in a department, program, or discipline. Teaching formats may include seminars, in-depth studies, and laboratory work.

Grading basis: Alternative Grading: S, P, F

Career: Undergraduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 3 times.

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 399: Independent Study (1 - 3 units)

Description: Qualified students working on an individual basis with professors who have agreed to supervise such work.

Grading basis: Alternative Grading: S, P, F

Career: Undergraduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 99 times.

Course typically offered:

Main Campus: Fall, Spring, Summer

Enrollment requirement: Adv Stdg: Accounting.

ACCT 400A: Intermediate Financial Accounting (3 units)

Description: This course begins with an overview of the theoretical basis of financial accounting and a review of the four principal financial statements. The course then examines valuation, measurement, and reporting issues related to selected financial statement items, with an emphasis on assets and revenues. Students are expected to understand the accounting theory and concepts that underlie the accounting issues covered in class as well as to become technically proficient with respect to the accounting principles governing the reporting of financial statement items.

Grading basis: Regular Grades

Career: Undergraduate

Course Components: Lecture Required

Co-convened with: ACCT 500A

Course typically offered:

Main Campus: Fall, Spring, Summer

Recommendations and additional information: Credit allowed for this course or ACCT 500A, but not both.

Enrollment requirement: Adv Stdg: Accounting.

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

Description: This course is an intermediate accounting course that examines the valuation, measurement and reporting issues related to selected financial statement items, with an emphasis on liabilities and stockholders' equity. It is assumed that students have a strong accounting background since this is a 2nd Intermediate class. There are two main goals of the class. The first is to become technically proficient in financial reporting. The second is to understand how, why and where any given transaction affects the firm's financial statements.

Main Campus: Fall, Spring, Summer

Enrollment requirement: Adv Stdg: Accounting.

Main Campus: Fall, Spring

Enrollment requirement: Adv Stdg: Finance. Not available to students who have completed or are enrolled in ACCT 400A or ACCT 400B.

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

Description: Accounting 400E is an intermediate accounting course for Business Administration majors. This course has two goals. First, students will gain more experience taking business transactions and aggregating them into financial statements. Second, students will learn what types of information about a firm's performance and its strategy can be inferred from reviewing its financial statements.

Online Campus: Fall

Main Campus: Spring

Enrollment requirement: Adv Stdg: Accounting.

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 420: Principles of Federal Taxation (3 units)

Description: This course covers the principles of federal taxation, with an emphasis on how individuals are taxed. The course integrates tax compliance, tax planning, financial accounting, economics, and finance. Mastering the material in this course will allow students to apply the framework learned to personal and business decisions, assess potential compliance and planning ramifications of current and prospective tax rules, understand tax computations for individuals and business entities, and devise strategies that minimize taxes and maximize after-tax wealth.

Grading basis: Regular Grades

Career: Undergraduate

Course Components: Lecture Required

Co-convened with: ACCT 520

Course typically offered:

Main Campus: Fall, Spring, Summer

Recommendations and additional information: ACCT 210, advanced standing in the Eller College of Management. Credit allowed for only one of these courses: ACCT 420 or ACCT 520.

Enrollment requirement: Adv Stdg: Accounting.

ACCT 430: Information Quality and Assurance - A Management Perspective (3 units)

Description: This class is centered on lecture and discussion of professional standards, ethical foundations of the accounting profession, landmark fraud cases, and extensive readings. Emphasis is on information quality, in regards to assurance services and internal control systems. The material discussed in this course often encompasses gray areas requiring a thoughtful approach to finding the best answer to questions that may not be explicitly asked and sometimes related to multiple, less-than-optimal, possibilities.

Grading basis: Regular Grades

Career: Undergraduate

Course Components:	Lecture	Required
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Course typically offered:

Main Campus: Fall, Spring

Recommendations and additional information: ACCT 461.

Enrollment requirement: Adv Stdg: Accounting.

ACCT 440: Financial & Managerial Accounting in Healthcare (3 units)

Description: This course covers financial and managerial accounting topics relevant to the healthcare industry. Concepts covered include the financial and operational implications of changes in healthcare reimbursement; understanding and analyzing external financial statements for taxable and tax-exempt healthcare entities; usefulness of capital and operating budgets; practical applications of managerial accounting; and decision making tools for managers within healthcare enterprises.

Grading basis: Regular Grades

Career: Undergraduate

Course Components:	Lecture	Required
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Enrollment requirement: ACCT 200 and ACCT 210

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 451: Analysis of Financial Statements (3 units)

Description: This capstone course consists of three parts. In the first part, students seek to understand the company and its business, and to measure profitability and credit risk. In the second part, students will explore issues related to the income statement and balance sheet. The third part is focused on developing tools for forecasting pro forma financial statements, and considering basic issues related to company valuation and investment potential. Topics covered include structured analysis of financial statements, forecasting of income and cash flows, pro-forma financial statements, firm valuation using discounted cash flows and discounted residual income methods, comparative valuation analysis, and credit analysis.

Grading basis: Regular Grades

Career: Undergraduate

Course Components: Lecture Required

Equivalent to: ACCT 551, ACCT 554

Course typically offered:

Main Campus: Fall, Spring

Recommendations and additional information: ACCT 400B. Credit allowed for only one of these courses: ACCT 451, ACCT 551, or ACCT 554.

Enrollment requirement: Adv Stdg: Accounting.

ACCT 461: Accounting Information Systems (3 units)

Description: Accounting information systems are designed to collect, process, store, transform, and distribute information for planning, decision making, and control. An effectively designed system can add value to a firm by improving process efficiency, increasing the reliability and timeliness of information, improving the quality of products and services, and enhancing the quality of planning and control. Designing an effective accounting information system requires a comprehensive understanding of accounting rules and processes, internal control, and the role of accounting information in decision making. This course will focus on the flow of accounting information through the organization, the role of information and information technology in decision making, the use of internal controls for ensuring the validity, accuracy, and completeness of accounting information, and the design and use of relational databases.

Grading basis: Regular Grades

Career: Undergraduate

Course Components: Lecture Required

Repeatable: Course can be repeated a maximum of 2 times.

Equivalent to: MIS 461

Co-convened with: ACCT 561

Course typically offered:

Main Campus: Fall, Spring

Enrollment requirement: Adv Stdg: Accounting.

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 472A: Accounting for Not-For-Profit Entities (3 units)

Description: This course provides an introduction to accounting for governmental and not-for-profit entities, along with the unique accounting issues facing these entities. We will look at the Generally Accepted Accounting Principles that provide a foundation for governmental accounting and financial reporting, the principles of fund accounting, and the basic financial statements for not-for-profit entities. We will develop a hands-on understanding of applicable software via a computerized project.

Grading basis: Regular Grades

Career: Undergraduate

Course Components: Lecture Required

Co-convened with: ACCT 572A

Course typically offered:

Main Campus: Fall

Recommendations and additional information: ACCT 400A, ACCT 400B.

ACCT 493: Accounting Internship (1 - 12 units)

Description: Specialized work on an individual basis, consisting of training and practice in actual service in a technical, business, or governmental establishment.

Grading basis: Alternative Grading: S, P, F

Career: Undergraduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 3 times.

Course typically offered:

Main Campus: Fall, Spring, Summer

ACCT 498H: Honors Thesis (3 units)

Description: An honors thesis is required of all the students graduating with honors. Students ordinarily sign up for this course as a two-semester sequence. The first semester the student performs research under the supervision of a faculty member; the second semester the student writes an honors thesis.

Grading basis: Regular Grades

Career: Undergraduate

Course Components: Independent Study Required

Repeatable: Course can be repeated for a maximum of 9 units.

Course typically offered:

Main Campus: Fall, Spring

Enrollment requirement: Student must be active in the Honors College.

Honors Course: Honors Course

Honors Course: Honors Course

Writing Emphasis: Writing Emphasis Course

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 499: Independent Study (1 - 5 units)

Description: Qualified students working on an individual basis with professors who have agreed to supervise such work.

Grading basis: Alternative Grading: S, P, F

Career: Undergraduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 99 times.

Course typically offered:

Main Campus: Fall, Spring, Summer

ACCT 499H: Honors Independent Study (3 units)

Description: Qualified students working on an individual basis with professors who have agreed to supervise such work.

Grading basis: Regular Grades

Career: Undergraduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 99 times.

Course typically offered:

Main Campus: Fall, Spring, Summer

Enrollment requirement: Student must be active in the Honors College.

Honors Course: Honors Course

Honors Course: Honors Course

ACCT 500A: Intermediate Financial Accounting I (3 units)

Description: This course begins with an overview of the theoretical basis of financial accounting and a review of the four principal financial statements. The course then examines valuation, measurement, and reporting issues related to selected financial statement items, with an emphasis on assets and revenues. Students are expected to understand the accounting theory and concepts that underlie the accounting issues covered in class as well as to become technically proficient with respect to the accounting principles governing the reporting of financial statement items. Graduate-level requirements include a special project.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Co-convened with: ACCT 400A

Course typically offered:

Main Campus: Fall, Spring, Summer

Recommendations and additional information: 6 credit hours of introductory accounting. ACCT 500A is prerequisite to ACCT 500B.

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 500B: Intermediate Financial Accounting II (3 units)

Description: This course is an intermediate accounting course that examines the valuation, measurement and reporting issues related to selected financial statement items, with an emphasis on liabilities and stockholders' equity. It is assumed that students have a strong accounting background since this is a 2nd Intermediate class. There are two main goals of the class. The first is to become technically proficient in financial reporting. The second is to understand how, why and where any given transaction affects the firm's financial statements. Graduate-level requirements include a special project.

Grading basis: Regular Grades

Career: Graduate

Course Components:	Lecture	Required
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Equivalent to: ACCT 400B

Co-convened with: ACCT 400B

Course typically offered:

Main Campus: Fall, Spring, Summer

Recommendations and additional information: ACCT 500A is prerequisite to ACCT 500B.

ACCT 501: Advanced Accounting (3 units)

Description: This course examines the theory and methodology involved in the preparation of consolidated financial statements, accounting for mergers and acquisitions, translation of foreign currency financial statements, accounting for multiple currencies, accounting for derivatives and hedging, accounting for partnerships, governmental accounting, debt restructuring, corporate organizations, and liquidations.

Grading basis: Regular Grades

Career: Graduate

Course Components:	Lecture	Required
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Course typically offered:

Main Campus: Fall, Spring

Online Campus: Spring

Enrollment requirement: ACCT 400B or ACCT 500B.

-SA represents a Student Abroad & Student Exchange offering

-**CC** represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 510: Principles of Profit Planning and Control (3 units)

Description: This course covers the examination of the value of managerial accounting in organizational decision-making and control, addressing specific managerial accounting problems and their solutions. The general goal of this course is to enhance your conceptual and applied knowledge of management accounting, especially with respect to recent developments in the field.

Grading basis: Regular Grades

Career: Graduate

Course Components:	Lecture	Required
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Co-convened with: ACCT 410

Course typically offered:

Main Campus: Spring

Recommendations and additional information: ACCT 310 or 550; 6 credit hours of introductory accounting.

ACCT 514: Information Technology Audit (3 units)

Description: This course covers using controls to protect information assets. Topics include internal and external IT auditing, the role of auditing role in information security, the IT audit process, system independent IT audit processes, system dependent IT audit processes, auditing outsourced IT systems and resources. Controls covered will include desktop computer controls, systems development controls, computer center operation controls, assurance of information related to on-line, client-server, web-based, internet, cloud computing, virtualization and other advanced computer topics. Students will learn approaches to evaluating and addressing technology risk throughout the organization from the perspective of internal and external audit in addition to the view of end users. Topics included in the class will include coverage of all areas to prepare students to take the Certified Information Systems Auditor (CISA) exam.

Grading basis: Regular Grades

Career: Graduate

Course Components:	Lecture	Required
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Also offered as: MIS 514

Course typically offered:

Main Campus: Spring

Home department: Management Information Systems

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 515: Ethics for Professional Accountants (3 units)

Description: This course is designed to assist students in enhancing awareness of ethical dilemmas that arise in both personal situations and in the Accounting profession. It will expose students to the AICPA Professional Code of Conduct as it relates to ethical issues such as independence, integrity, and objectivity, and to provide students with a structure for making ethical decisions.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Fall, Spring

Online Campus: Spring

Recommendations and additional information: ACCT 200 and ACCT 210.

ACCT 520: Principles of Federal Taxation (3 units)

Description: This course covers the principles of federal taxation, with an emphasis on how individuals are taxed. The course integrates tax compliance, tax planning, financial accounting, economics, and finance. Mastering the material in this course will allow students to apply the framework learned to personal and business decisions, assess potential compliance and planning ramifications of current and prospective tax rules, understand tax computations for individuals and business entities, and devise strategies that minimize taxes and maximize after-tax wealth. Graduate-level requirements include a special project and readings concerning current events and U.S. tax policy.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Also offered as: LAW 520

Co-convened with: ACCT 420

Course typically offered:

Main Campus: Fall, Spring, Summer

Recommendations and additional information: ACCT 545 or 6 credit hours of introductory accounting. Credit allowed for only one of these courses: ACCT 420, ACCT 520.

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 521: Business Law for Accountants (3 units)

Description: This course provides a broad overview of the following areas of law, as related to business: ethics, the court system, alternative dispute resolution, the Constitution, torts, intellectual property, criminal law, contracts, negotiable instruments, creditors' rights, secured transactions, bankruptcy, agency, employment discrimination, labor law, corporations, securities, insider trading, and professional liability.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Equivalent to: MGMT 521

Course typically offered:

Main Campus: Fall, Spring

Online Campus: Spring

ACCT 522: Advanced Federal Taxation (3 units)

Description: This course focuses on federal tax laws primarily related to regular C corporations. However, coverage will also include S corporations, Accounting for Income Taxes (ASC 740), Partnerships, Estates, Trusts, and Gifts. We will follow the life cycle of a corporation and discuss the tax issues and business decisions at each stage (formation, operations, distributions to shareholders, and liquidation). Throughout the corporate segment of this course, there will be an emphasis on understanding how taxes relate to business decisions and planning. In the Partnership, Gifts, Estates, & Trusts segment of this course, we will look at these topics from an overview perspective to give you a general idea about the tax issues involved.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Fall

Online Campus: Fall

Recommendations and additional information: ACCT 420 or ACCT 520

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 525: Accounting Theory and Institutions (3 units)

Description: This course provides a theoretical analysis of the role of accounting and taxation in society. This class examines existing accounting and taxing institutions involved in policy making and standard setting; international issues are included. Upon the completion of this course students should be able to: 1) Critique the underlying concepts and theories that led to existing accounting rules and that guide policy setters in defining or refining those rules, 2) Foresee how changes in the regulatory and business environment will shape and reshape accounting standards and the accounting profession, and 3) Discuss and debate complex accounting issues.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Fall, Spring

Recommendations and additional information: ACCT 500B or ACCT 400B.

ACCT 528: Taxation of Partnerships (3 units)

Description: The purpose of this class is to provide the student with a basic knowledge of how partnerships are taxed for federal income tax purposes. In addition, students will gain some knowledge of a computer based research tool and learn how to prepare a partnership tax return using a computer based tax return preparation program.

Grading basis: Regular Grades

Career: Graduate

Course Components:	Lecture	Required
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Course typically offered:

Main Campus: Fall, Spring

Recommendations and additional information: ACCT 420 or ACCT 520.

ACCT 530: Forensic and Investigative Accounting (3 units)

Description: This course provides an overview of forensic and investigative accounting topics. It concentrates on concepts involved in understanding and differentiating the various types of forensic and investigative accounting methods. Instruction and application of basic forensic and investigative accounting techniques will a focus of this course.

Grading basis: Regular Grades

Career: Graduate

Course Components:	Lecture	Required
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-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 531: Principles of Auditing (3 units)

Description: The opinion formulation process of the professional auditor, the auditor's reports, professional standards, internal and operational auditing.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Fall

Online Campus: Fall

Recommendations and additional information: ACCT 500B.

ACCT 532: Audit Simulation (3 units)

Description: Students will apply audit procedures in a simulated audit of a small privately-held business. A key objective of the simulated audit is to provide students with hands-on experience performing an analytical review and substantive tests of details related to internal control and specific accounts. Students must satisfy the course requisites to enroll in this course.

Grading basis: Regular Grades

Career: Graduate

Course Components:	Lecture	Required
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Course typically offered:

Main Campus: Spring

Recommendations and additional information: ACCT 400A or ACCT 500A and ACCT 430 or ACCT 531.

ACCT 532I: Audit Simulation (3 units)

Description: This course focuses on the procedures, techniques, and technology that auditors use to obtain and evaluate audit evidence through the completion of simulated audit assignments. The focus of this course is to perform tests of controls and substantive audit procedures by using real world audit procedures. Students will gain an understanding of the planning, performance, and reporting of an audit.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Spring

Recommendations and additional information: ACCT 400A or ACCT 500A.

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

Description: This course provides an introduction to the financial accounting and reporting process from a user's perspective. This course focuses on fundamental accounting concepts and principles. You will learn how economic transactions of an enterprise are reported in the financial statements and related disclosures. The goals of the course are to provide you with a basic set of skills that can be used to understand and analyze financial statements.

Career: Graduate

Course typically offered:

Main Campus: Fall, Spring, Summer

Online Campus: Fall, Spring, Summer

ACCT 542: Introduction to Financial & Managerial Accounting (2 units)

Description: This course provides an introduction to financial and managerial accounting topics. It concentrates on concepts involved in understanding and analyzing external financial statements as well as teaching basic decision making tools for internal financial managers.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Description: The primary emphasis of this course is the preparation and use of accounting information to aid in planning and controlling operations and making non-routine decisions concerned with formulating major plans and policy.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Fall, Spring, Summer

Online Campus: Fall, Spring, Summer

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 551: Financial Statement Analysis (2 units)

Description: The purpose of this course is to build skills related to understanding accounting disclosures and using the information contained in financial statements. Course topics include profitability measurement, credit analysis, footnote analysis, forecasting and valuation. Cases and examples are used extensively to enhance understanding of key issues and concepts.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Equivalent to: ACCT 451, ACCT 554

Course typically offered:

Main Campus: Fall, Spring, Summer

Recommendations and additional information: ACCT 540 and ACCT 550.

ACCT 553: Tax Research & Communication (3 units)

Description: This is a graduate level tax course designed to teach the student basic research and communication skills. We will learn to examine the major sources of tax authority, assess the appropriateness of the authoritative sources as applied to specific factual situations, and communicate the results of tax research clearly and concisely to practitioners and clients involved in tax planning and decision making.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Spring

Recommendations and additional information: ACCT 420 OR ACCT 520.

ACCT 554: Accounting Analysis of Financial Statements (3 units)

Description: This course consists of three parts. In the first part, we seek to understand the company and its business, and to measure profitability and credit risk. In the second part, we explore issues related to income statements and balance sheets. In the third part, we develop tools for forecasting pro forma financial statements, and consider basic issues related to company valuation and investment potential.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Equivalent to: ACCT 451, ACCT 551

Course typically offered:

Main Campus: Fall

Recommendations and additional information: ACCT 400B OR ACCT 500B.

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 555: Taxation of Real Estate and Depreciable Assets (3 units)

Description: The purpose of this class is to provide detailed knowledge of the tax effects of voluntary and involuntary dispositions of depreciable business property, including becoming well versed in depreciation recapture, installment sale agreements, and real estate transactions such as 1031 exchanges and foreclosures/short sales. The course also covers tax consequences of rental activities and passive-activity rules resulting from such activity.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Fall

Recommendations and additional information: ACCT 420, ACCT 520 or equivalent.

ACCT 556: Tax Provisions and Related Topics (3 units)

Description: The purpose of this class is to cover ASC 740, Accounting for Income Taxes, and a variety of related financial accounting and income tax concepts. The course not only covers the various conceptual complexities associated with accounting for income taxes but it will also introduce the student to tax provision preparation using Microsoft Excel. Furthermore, students will learn to analyze and interpret the data that is used to compile a comprehensive tax provision. Lastly, by the end of the course, students will have the tools to draw conclusions about a company's income tax position by analyzing and interpreting the data and narratives in its tax footnote disclosures.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Repeatable: Course can be repeated a maximum of 2 times.

Course typically offered:

Main Campus: Spring

Recommendations and additional information: ACCT 420 or ACCT 520.

ACCT 557A: Tax Return Preparation Lab (2 units)

Description: The objective of this course is to learn how to use tax return preparation software. The skills you learn in this class will be equally useful with any tax return preparation software and any type of tax return (e.g., corporate, individual).

Grading basis: Regular Grades

Career: Graduate

Course Components: Laboratory Required

Course typically offered:

Main Campus: Fall

Recommendations and additional information: ACCT 420 or 520.

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 561: Accounting Information Systems (3 units)

Description: Accounting information systems are designed to collect, process, store, transform, and distribute information for planning, decision making, and control. An effectively designed system can add value to a firm by improving process efficiency, increasing the reliability and timeliness of information, improving the quality of products and services, and enhancing the quality of planning and control. Designing an effective accounting information system requires a comprehensive understanding of accounting rules and processes, internal control, and the role of accounting information in decision making. This course will focus on the flow of accounting information through the organization, the role of information and information technology in decision making, the use of internal controls for ensuring the validity, accuracy, and completeness of accounting information, and the design and use of relational databases. Graduate-level requirements include a research paper on trends in accounting system implementations and participation in group projects.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Repeatable: Course can be repeated a maximum of 2 times.

Co-convened with: ACCT 461

Course typically offered:

Main Campus: Fall, Spring

ACCT 562A: Technology for Accountants (1 unit)

Description: This course provides an introduction to Microsoft Excel with a focus on how to use this product in an accounting environment. Proficiency in Microsoft Excel will make you more efficient and valuable to employees. Topics covered in this class include, but are not limited to, basic excel functions, If function, Vlookup & Hlookup, tables, charts, and pivot tables.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Fall, Spring

Recommendations and additional information: ACCT461 or 561, ACCT 400B or 500B.

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 562B: Technology for Accountants- Accounting Software (1 unit)

Description: The objective of this course is to introduce you to a general ledger accounting software package. The focuses will be on how clients use many of the features available in accounting software and how their accountants can dig into the software to investigate and trouble-shoot accounting issues.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Fall, Spring

Recommendations and additional information: ACCT 461 or 561, ACCT 400B or 500B.

ACCT 562C: International Financial Reporting Standards (1 unit)

Description: The objective of this course is to introduce you to IFRS, with a focus on learning about key areas of financial reporting under IFRS, its relationship to US GAAP, and recent developments pursued or implemented by standard setters. This will be accomplished through reading materials, in class problem solving, and student presentations.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Fall, Spring

Recommendations and additional information: ACCT 400B.

ACCT 572A: Accounting for Not-For-Profit Entities (3 units)

Description: This course provides an introduction to accounting for governmental and not-for-profit entities, along with the unique accounting issues facing these entities. We will look at the Generally Accepted Accounting Principles that provide a foundation for governmental accounting and financial reporting, the principles of fund accounting, and the basic financial statements for not-for-profit entities. We will develop a hands-on understanding of applicable software via a computerized project. Graduate-level requirements include leading presentations, participation in online platform, and contributing supplementary articles on current issues for class discussion.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Co-convened with: ACCT 472A

Course typically offered:

Main Campus: Fall

Online Campus: Fall

Recommendations and additional information: ACCT 500B.

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

Description: This course covers financial and managerial accounting topics relevant to the healthcare industry. Concepts covered include the financial and operational implications of changes in healthcare reimbursement; understanding and analyzing external financial statements for taxable and tax-exempt healthcare entities; usefulness of capital and operating budgets; practical applications of managerial accounting; and decision making tools for managers within healthcare enterprises.

Career: Graduate

Course typically offered:

Main Campus: Fall, Spring, Summer 1 and 2

Online Campus: Fall, Spring, Summer

Recommendations and additional information: Admission to an Eller Graduate program, completion of ACCT 540 and/or ACCT 542, or an equivalent during previous coursework.

Description: The objective of this course is to develop the communication skills necessary for Master of Accounting students to succeed in the accounting profession. The course focuses on written communication, oral communication and presentation skills, with specific application to financial information and the accounting profession. Interpersonal skills including delivering feedback, diversity management, teamwork, leadership, and interviewing will also be covered.

Career: Graduate

Repeatable: Course can be repeated a maximum of 2 times.

Course typically offered:

Main Campus: Fall, Spring

Recommendations and additional information: ACCT 500B and accounting undergraduate degree.

Description: This course introduces Master of Science in Accounting students to the skills needed to communicate effectively in a business organization. The course instruction focuses on writing, speaking, and listening strategies that are essential for success in a global business environment. The goals of this class are for students to be able to demonstrate effective team strategies, develop cultural awareness and adaptation skills, deliver effective professional written documents, and deliver effective professional oral presentations.

Career: Graduate

Course typically offered:

Main Campus: Fall

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 593: Internship (1 - 3 units)

Description: Specialized work on an individual basis, consisting of training and practice in actual service in a technical, business, or governmental establishment.

Grading basis: Alternative Grading: S, P, F

Career: Graduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 99 times.

Course typically offered:

Main Campus: Fall, Spring, Summer

ACCT 595: Colloquium (1 unit)

Description: The Exchange of scholarly information and or secondary research, usually in a small group setting. Instruction often includes lectures by several different persons. Research projects may or may not be required of course registrants.

Grading basis: Regular Grades

Career: Graduate

Course Components: Colloquium Required

Course typically offered:

Main Campus: Fall, Spring, Summer

ACCT 599: Independent Study (1 - 3 units)

Description: Qualified students working on an individual basis with professors who have agreed to supervise such work. Graduate students doing independent work which cannot be classified as actual research will register for credit under course number 599, 699, or 799.

Grading basis: Alternative Grading: S, P, F

Career: Graduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 99 times.

Course typically offered:

Main Campus: Fall, Spring, Summer

ACCT 619: Trusts & Estates (3 - 4 units)

Grading basis: Alternative Grading: ABCDE/SP

Career: Graduate

Course Components: Lecture Required

Also offered as: LAW 619

Course typically offered:

Main Campus: Fall

Home department: Law

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 646: Federal Income Taxation (3 - 5 units)

Grading basis: Alternative Grading: ABCDE/SP

Career: Graduate

Course Components: Lecture Required

Also offered as: LAW 646

Course typically offered:

Main Campus: Fall, Spring

Home department: Law

ACCT 647A: Corporate Taxation (3 units)

Description: This course focuses on federal tax laws primarily related to regular C corporations. However, coverage will also include S corporations. We will follow the life cycle of a corporation and discuss the tax issues and business decisions at each stage (formation, operations, distributions to shareholders, and liquidation). Throughout the course, there will be an emphasis on understanding how taxes relate to business decisions and planning.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Also offered as: LAW 647A

Course typically offered:

Main Campus: Spring

Recommendations and additional information: ACCT 420 or ACCT 520

ACCT 655J: International Taxation (2 units)

Description: The International Tax course will focus on the fundamental concepts of international tax as they relate to corporations and individuals, including the outbound taxation of U.S. multinationals doing business overseas, the inbound taxation of foreign multinationals doing business in the United States and the tax consequences of individuals working overseas. After the completion of this course, students will be able to identify the international tax implications from a set of facts and understand how to apply the law to resolve basic international tax issues.

Grading basis: Alternative Grading: ABCDE/SP

Career: Graduate

Course Components: Lecture Required

Also offered as: LAW 655J

Course typically offered:

Main Campus: Fall

Home department: Law

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 655M: State and Local Taxation (2 - 3 units)

Description: This course has two major components. First, the federal constraints on state taxation are explored. Specifically addressed are the Commerce Clause, Equal Protection Clause, Due Process Clause, Privileges and Immunities Clause, and several federal statutes. Second, students learn the basic structure and operation of the three major sources of state and local tax revenue: the sales, income, and property tax. Taxation on Indian Lands will also be addressed. Most state tax systems were developed in a far simpler time. Thus, a major theme of the course is tension between often anachronistic state tax systems and a changing world. The course does not concentrate on the law of any particular state nor is any other prior course in taxation required.

Grading basis: Alternative Grading: ABCDE/SP

Career: Graduate

Course Components: Lecture Required

Also offered as: LAW 655M

Course typically offered:

Main Campus: Spring

Home department: Law

ACCT 657: LLC, LLP & Partnership Taxation (3 units)

Grading basis: Alternative Grading: ABCDE/SP

Career: Graduate

Course Components: Lecture Required

Also offered as: LAW 657

Course typically offered:

Main Campus: Fall

Recommendations and additional information: LAW 646.

Home department: Law

ACCT 682: Advanced Financial Accounting Theory (3 units)

Description: The objectives of this course are to: 1) Provide an overview of the major areas of empirical accounting research, 2) Develop the ability to critically evaluate empirical accounting research, and 3) Develop the skills needed to both identify compelling research topics and execute a sound research design.

Grading basis: Regular Grades

Career: Graduate

Course Components: Lecture Required

Course typically offered:

Main Campus: Fall, Spring

Recommendations and additional information: ACCT 500B.

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 696A: Introduction to Accounting Research (3 units)

Description: The objective of this seminar is to provide an introduction to the various areas and methodologies used in accounting research. The seminar will cover concepts of the scientific method, the philosophy of science, an introduction to topics in accounting research, and research design. In addition you will obtain exposure to the research interests of the current faculty as they introduce you to the research area(s) they work in and methodologies they primarily use.

Grading basis: Regular Grades

Career: Graduate

Course Components: Seminar Required

Course typically offered:

Main Campus: Fall, Spring

ACCT 696B: Introduction to Research Methods (Experimental) (3 units)

Description: "Introduction to Research Methods (Experimental)" is an introductory doctoral seminar for doctoral students in the Department of Accounting at The University of Arizona emphasizing the use of experimental methods in accounting research. The objective of the course is to introduce doctoral students in the Department of Accounting to the use of experimental research methods to address research questions in accounting. The first section of the course presents a general framework for designing research studies using experimental methods. The second section of the course presents a review of experimental method sub-areas and/or critical methodological issues (e.g., judgment and decision-making research, experimental economics research). The third section of the course provides examples of research studies employing experimental methods to address research questions in each of the main accounting topic areas (auditing, financial, managerial, taxation).

Grading basis: Regular Grades

Career: Graduate

Course Components: Seminar Required

Course typically offered:

Main Campus: Fall

Enrollment requirement: Students must be enrolled in an Eller PhD Program.

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 696C: Tax Accounting Seminar (3 units)

Description: The purpose of this course is to help you develop the ability to critically evaluate and conduct empirical research, specifically in the field of tax research. This course is intended to expand your understanding of the interactions between income taxes, firm decisions, financial reporting, and external stakeholders.

Grading basis: Regular Grades

Career: Graduate

Course Components: Seminar Required

Equivalent to: FIN 696C

Also offered as: FIN 696C

Course typically offered:

Main Campus: Fall, Spring

ACCT 696D: Financial Accounting Seminar (3 units)

Description: Evaluation of recent financial accounting research leads to understanding of construction, execution, and interpretation of financial accounting research.

Grading basis: Regular Grades

Career: Graduate

Course Components: Seminar Required

Equivalent to: FIN 696D

Also offered as: FIN 696D

Course typically offered:

Main Campus: Fall, Spring

ACCT 696E: Seminar in Auditing Research (3 units)

Description: Investigation of current research methods and characteristics of successful auditing research, through a survey of current auditing research.

Grading basis: Regular Grades

Career: Graduate

Course Components: Seminar Required

Course typically offered:

Main Campus: Fall, Spring

ACCT 696F: Analytical Research in Accounting (3 units)

Description: Provide an overview of the major areas in analytical accounting research.

Grading basis: Regular Grades

Career: Graduate

Course Components: Seminar Required

Repeatable: Course can be repeated a maximum of 2 times.

Course typically offered:

Main Campus: Fall, Spring

Enrollment requirement: Students must be enrolled in an Eller PhD Program.

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-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 699: Independent Study (1 - 5 units)

Description: Qualified students working on an individual basis with professors who have agreed to supervise such work. Graduate students doing independent work which cannot be classified as actual research will register for credit under course number 599, 699, or 799.

Grading basis: Alternative Grading: S, P, F

Career: Graduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 99 times.

Course typically offered:

Main Campus: Fall, Spring

ACCT 797A: Research Design (1 - 3 units)

Description: Current research presented by accounting scholars is subjected to critical scrutiny regarding its theoretical underpinnings and research methods employed.

Grading basis: Regular Grades

Career: Graduate

Course Components: Workshop Required

Repeatable: Course can be repeated for a maximum of 6 units.

Course typically offered:

Main Campus: Fall, Spring

Recommendations and additional information: Open only to Ph.D. students in accounting.

ACCT 799: Independent Study (1 - 3 units)

Description: Qualified students working on an individual basis with professors who have agreed to supervise such work. Graduate students doing independent work which cannot be classified as actual research will register for credit under course number 599, 699, or 799.

Grading basis: Alternative Grading: S, P, F

Career: Graduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 99 times.

Course typically offered:

Main Campus: Fall, Spring

ACCT 900: Research (1 - 3 units)

Description: Individual research, not related to thesis or dissertation preparation, by graduate students.

Grading basis: Alternative Grading: S, P, F

Career: Graduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 99 times.

Course typically offered:

Main Campus: Fall, Spring

-SA represents a Student Abroad & Student Exchange offering

-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.

ACCT 920: Dissertation (1 - 9 units)

Description: Research for the doctoral dissertation (whether library research, laboratory or field observation or research, artistic creation, or dissertation writing).

Grading basis: Alternative Grading: S, P, F

Career: Graduate

Course Components: Independent Study Required

Repeatable: Course can be repeated a maximum of 99 times.

Course typically offered:

Main Campus: Fall, Spring

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-CC represents a Correspondence Course offering

May Be Offered Departments may offer this component in some semesters. See the Schedule of Classes for term-specific offerings.