Courses in Accounting

B Acc 211
Financial Accounting (3)
A thorough introduction to basic financial statements including the balance sheet, income statement, and statement of cash flows, and to the principles underlying their construction. Tools of analysis are introduced to help the student evaluate the ability of financial statements to reveal the underlying economic values of the entities they describe. Generally accepted principles of financial accounting are critically examined in light of their ability to reflect the economic values of assets, liabilities, and equities.
(1020) Manico, James
6 Week 1: May 30-July 7
MW 1:45p.m.-5:15p.m.
BB-B06

B Acc 222
Cost Accounting Systems for Managerial Decisions (3)
Emphasizes the uses of accounting data by management. Budgeting, cost concepts and analysis, cost-volume-profit relationships, and funds flow analysis. Prerequisite(s): B Acc 211.
(1202) Hughes, Mark
6 Week 1: May 30-July 7
TTh 2:00p.m.-5:30p.m.
BB-06

B Acc 461
Auditing (3)
Fundamental analysis of auditing and its contribution to financial reporting, with primary emphasis upon the independent public accountant's attest function. Application of audit tools; e.g., systems flowcharting, statistical sampling, and EDP, integrated with the coverage of audit working papers. Study of specific industry risks. Analyzes problems of legal liability. Emphasis on business communications with research papers and group presentations. Prerequisite(s): B ACC 311 and 381. Contact Susan Maloney, Director of Undergraduate Student Services in the School of Business, for permission number. Shared resource course with B Acc 561 (2177).
(2176) Hughes, Mark
6 Week 1: May 30-July 7
MW 6:00p.m.-9:30p.m.
BB-221

Graduate Courses

B Acc 518
Accounting for Managers (3)
Focuses on understanding financial statements and accounting information and how this information is useful to the manager. Managers must understand cost concepts and how they relate to a variety of environmental and operational variables. Such understanding leads to the ability to analyze profitability and interpret the information supplied by various performance measurement systems. Emphasis is placed on the meaning and value of accounting information to the manager. For MBA students only.
(2072) Hughes, Mark
12 Week: May 30-August 18
Th 5:30p.m.-9:30p.m.
BB-362

B Acc 561
Auditing (3)
The independent auditor's attest function. Topical coverage includes audit objectives and planning, evidence gathering, internal control (achieving and evaluating) and audit procedures, all set against the backdrop of generally accepted accounting principles and auditing standards. Problems of independence,
ethics, and legal liability are introduced. The application of various audit tools is integrated throughout the
course. Prerequisite: Acc 512 or equivalent. Contact Zina Lawrence, Director of Graduate Student Services
in the School of Business, for permission number. Not available for graduate credit for Master’s students
who took an auditing course as an undergraduate. Shared resource course with B Acc 461 (2176).

(2177) Hughes, Mark
6 Week 1: May 30-July 7
MW 6:00p.m.-9:30p.m.
BB-221