

ACCOUNTING (ACCT)

ACCT 2001. Principles of Financial Accounting. (3 Credits)

The study of the generation and interpretation of accounting information as a basis for financial statement analysis and management decision-making.

Enrollment Requirements: Not recommended for first year students. May not be taken out of sequence after passing ACCT 2101, 3005, or 3260.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%202001>)

ACCT 2101. Principles of Managerial Accounting. (3 Credits)

(Also offered as BADM 2101.) Internal reporting to managers for use in planning and controlling operating systems, for use in decision making, formulating major plans and policies, and for costing products for inventory valuation and income determination. Formerly offered as BADM 2710.

Enrollment Requirements: ACCT 2001; open only to Business majors of sophomore or higher status. May not be taken out of sequence after passing ACCT 3201, 3221, or 4881.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%202101>)

ACCT 3005. Introduction to a Profession. (1 Credit)

Designed to help students (1) understand the professional responsibilities of accountants, (2) enhance one's knowledge of the structure of the accounting profession and the reporting process, (3) evaluate alternative accounting careers, and (4) prepare for accounting internship and career opportunities. Consists of a series of evening seminars. Topics include (among others): alternative accounting careers, accounting standard setting, professional certification for accountants, and analysis and interpretation of accounting information. The course will also introduce and allow students to interact with UConn accounting alumni in a variety of accounting careers.

Enrollment Requirements: ACCT 2001 which may be taken concurrently; open only to Business majors of sophomore or higher status. Required for Accounting majors.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%203005>)

ACCT 3201. Intermediate Accounting I. (3 Credits)

(Also offered as BADM 3201.) An in-depth study of financial accounting, giving particular emphasis to balance sheet valuations and their relationship to income determination.

Enrollment Requirements: ACCT 2101 or BADM 2101; ECON 1200, or ECON 1201 and 1202, or ARE 1150 and ECON 1202; open only to business majors of junior or higher status. Accounting majors must also complete ACCT 3005 either before or concurrently. May not be taken out of sequence after passing ACCT 3202 or 4881.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%203201>)

ACCT 3202. Intermediate Accounting II. (3 Credits)

(Also offered as BADM 3202.) A continuation of ACCT/BADM 3201.

Enrollment Requirements: ACCT or BADM 3201; open only to business majors of junior or higher status; Accounting majors must also complete ACCT 3005 either before or concurrently. May not be taken out of sequence after passing ACCT 4203 or ACCT/BADM 4243.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%203202>)

ACCT 3210. Introduction to Accounting Analytics. (3 Credits)

In Introduction to Accounting Analytics, students will develop their ability to ask and answer meaningful accounting questions through data analytics. Using different types of data analysis software, students will identify business questions that can be answered using data, prepare data for analysis, perform tests, and analyze and communicate the results of testing. Students will learn to think critically about what makes a good accounting question and how data can be used to answer those questions. Students will apply these skills within an accounting framework, in areas such as financial reporting, auditing, and managerial accounting.

Enrollment Requirements: ACCT 2001.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%203210>)

ACCT 3221. Cost Accounting. (3 Credits)

(Also offered as BADM 3221.) The study of (1) product costing as a basis for income determination and inventory valuation and (2) accounting concepts for planning and controlling organizational operations.

Enrollment Requirements: ACCT 2101 or BADM 2101; open only to business majors of junior or higher status.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%203221>)

ACCT 3260. Federal Income Taxes. (3 Credits)

(Also offered as BADM 3260.) A study of the underlying concepts of federal income taxation. Emphasis to be placed upon the impact of taxes on business decisions.

Enrollment Requirements: ACCT 3201 or BADM 3201; open only to business majors of junior or higher status. May not be taken out of sequence after passing ACCT 4261.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%203260>)

ACCT 3265. Volunteer Income Tax Assistance for Preparers. (2 Credits)

(Also offered as BADM 3265.) IRS Certification in Basic Domestic and International Student and Scholar tax returns. Research and analyze current tax issues, interview a diverse group of real taxpayers, prepare real returns and respond to immediate feedback while working in a controlled setting under the supervision of a CPA. Students learn practical accounting and tax skills and procedures, while providing a valuable service to our community. Gives students the rare opportunity to gain technical industry experience in an academic environment. ACCT/BADM 4265 can be taken for one credit subsequent to ACCT/BADM 3265. Students in ACCT/BADM 4265 serve as qualified reviewers.

Enrollment Requirements: ACCT 2001; open only to business majors of sophomore or higher status. May not be taken out of sequence after passing ACCT 4265.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%203265>)

ACCT 4203. Advanced Accounting. (3 Credits)

An in-depth study of accounting for business combinations. Coverage will also be given to accounting for nonprofit entities and contemporary issues in financial accounting.

Enrollment Requirements: ACCT 3202 or BADM 3202; open only to Business majors of junior or higher status. Not open for credit to students who have passed or are taking ACCT 5603.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%204203>)

ACCT 4204. Financial Statement Analysis and Business Valuation. (3 Credits)

Advances the understanding of financial information to analyze and value firms. Involves the application of accounting, economics, finance and other skills to better understand information contained in financial reports.

Enrollment Requirements: Instructor consent; open only to Business majors of junior or higher status; recommended for Honors students. Recommended preparation: ACCT 3202 or BADM 3202.

Grading Basis: Honors Credit

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%204204>)

ACCT 4243. Assurance Services. (3 Credits)

(Also offered as BADM 4243.) Focuses on issues relevant to the public accounting profession, such as legal liability and ethics, audit risk analysis, planning of audit engagements, audit reports, and other assurance services and reports. Students will learn to think critically about issues facing the accounting profession, primarily by analyzing cases and completing a number of individual and group research projects.

Enrollment Requirements: ACCT 3202 or BADM 3202; open only to business majors of junior or higher status.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%204243>)

ACCT 4265. Advanced Volunteer Income Tax Assistance for Reviewers. (1 Credit)

Advanced IRS Certification in Domestic and International Student and Scholar tax returns. Research and analyze current tax issues on an advanced level, with supervisory responsibility, while working in a controlled setting under the supervision of a CPA. Students develop mentoring skills as well as supplement practical accounting and tax skills, while providing a valuable service to our community. Gives students the rare opportunity to gain technical industry experience in an academic environment.

Enrollment Requirements: ACCT 3265 or BADM 3265; open only to Business majors of sophomore or higher status. Not open for credit for students in or who have completed BADM 4265.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%204265>)

ACCT 4881. Internship in Accounting. (1-6 Credits)

Designed to provide students with an opportunity for a supervised internship. Students will work with one or more professionals in their major academic area. Student performance will be evaluated on the basis of an appraisal by the field supervisor and an appropriate summative activity submitted by the student. Students taking this course will be assigned a final grade of S (satisfactory) or U (unsatisfactory).

Enrollment Requirements: ACCT 2101 or BADM 2101; ACCT 3201 or BADM 3201, and at least three credits of 3000-level ACCT courses; consent of instructor and department head; open only to Business majors of junior or higher status.

May be repeated for credit

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%204881>)

ACCT 4893. Foreign Study. (1-6 Credits)

Special topics taken in a foreign study program.

Enrollment Requirements: Open only to business majors of junior or higher status.

May be repeated for a total of 6 credits

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%204893>)

ACCT 4895. Special Topics. (1-6 Credits)

Classroom course in special topics as announced in advance for each semester. Credit and hours by arrangement.

Enrollment Requirements: Prerequisites and recommended preparation vary by section; open only to business majors of junior or higher status. May be repeated for credit

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%204895>)

ACCT 4899. Independent Study. (1-6 Credits)

Individual study of special topics as mutually arranged between a student and an instructor.

Enrollment Requirements: Open only to business majors of junior or higher status.

May be repeated for credit

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%204899>)

ACCT 4997W. Senior Thesis in Accounting. (3 Credits)

Enrollment Requirements: ENGL 1007 or 1010 or 1011 or 2011; open only to Accounting Department honors students; open to juniors or higher.

Skill Codes: COMP: Writing Competency

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%204997W>)

ACCT 5121. Financial Accounting and Reporting. (3 Credits)

The class introduces the financial reporting of public firms in the United States. It covers the basic economic concepts of assets, liabilities, stockholder's equity, revenues, and expenses used to organize information into a standard set of financial statements. The focus is on accounting conventions, managerial judgments, and the resulting reporting prepared for external users such as stockholders and creditors. The class also explores the institutional context in which financial reports are produced.

Enrollment Requirements: Open only to MBA students, others with permission. Not open to students who have passed ACCT 5182.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205121>)

ACCT 5122. Financial Reporting I. (3 Credits)

An intensive study of financial accounting theory and practical applications as related to the preparation and analysis of financial statements, particularly focusing on assets, liabilities, owner's equity and income determination.

Enrollment Requirements: A grade of B- or better in ACCT 2001 and 2101; ACCT 5121 and 5123.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205122>)

ACCT 5123. Cost Analysis and Control. (3 Credits)

Managerial uses of accounting information for decision-making within the business enterprise. Decisions considered include product pricing, transfer pricing, make or buy, and capital budgeting. Formation of budgets establishing an internal control structure, performance evaluation, and cost control techniques are also discussed.

Enrollment Requirements: ACCT 5121; open only to MBA students. Not open for credit to students who have passed ACCT 5184.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205123>)

ACCT 5124. Financial Reporting II. (3 Credits)

Continuation of an intensive study of financial accounting theory and practical applications as it relates to the preparation and analysis of financial statements, particularly focusing on pensions, bonds, leases, and intangibles. Also covered are accounting for consolidations, intercompany transfers, and multinational accounting.

Enrollment Requirements: A B- or better in ACCT 5122.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205124>)

ACCT 5243. Assurance Services. (3 Credits)

An in-depth study of issues relevant to the public accounting profession, including legal liability and ethics, audit risk analysis, planning of audit engagements, auditor reports, and other assurance services and reports. Students will learn to think critically about issues facing the accounting profession primarily by analyzing cases and completing a number of individual and group research projects.

Enrollment Requirements: A B- or better in ACCT 2001 and 2101; or ACCT 5121 and 5123 or 5122.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205243>)

ACCT 5260. Federal Income Taxation. (3 Credits)

A study of the fundamentals of Federal income taxation for individuals and related issues of compliance, reporting, and planning. Focuses on income and deduction recognition, character, and timing and includes the tax treatment of property, investments, compensation, retirement, and estates.

Enrollment Requirements: A B- or better in ACCT 2001; ACCT 5121 or equivalent at an accredited U.S. university.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205260>)

ACCT 5327. Financial Statement Analysis and Business Valuation. (3 Credits)

Addresses the use of financial statements to analyze and value firms. Topics include advanced issues in accounting, earnings quality, performance measurement, cash flows, and accounting-based valuation and trading strategies.

Enrollment Requirements: ACCT 5121 or 5182 or fulfillment of prerequisites required for admission to MSA, others with permission.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205327>)

ACCT 5505. Ethics and the Accounting Professional Environment. (3 Credits)

The groundwork for fundamental issues that are included in the curriculum in the M.S. in Accounting Program relating to content and skills associated with professional success will be set.

Enrollment Requirements: Open only to Accounting M.S. students.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205505>)

ACCT 5530. Business Sustainability Reporting and Analysis. (3 Credits)

This course provides a critical analysis of current practices in business sustainability reporting and analysis. Topics covered include reporting practices, reporting frameworks, reporting standards, current and proposed regulatory requirements, rating agencies, investment products, and assurance of the reliability of the information. The course also analyzes guidance for synthesizing information from corporate sustainability disclosures into traditional financial and valuation analyses.

Enrollment Requirements: Successful admission to graduate business programs or accelerated masters programs. Departmental or Unit Consent Required.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205530>)

ACCT 5532. Contemporary Issues in Financial Reporting and Analysis. (3 Credits)

Focuses on major financial reporting issues in consideration of the current data-centric technological and analytical environment. Broad topics are derived from FASB's conceptual framework, including income determination and asset valuation. Specific topics covered include risk management, earnings management, firm valuation, investing, and corporate governance issues. Introduces tools that link non-financial metrics with financial reports, providing actionable insights for external decision makers.

Enrollment Requirements: Open only to Accounting M.S. students.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205532>)

ACCT 5533. Contemporary Managerial Accounting Issues. (3 Credits)

Study of major managerial accounting issues including analysis and evaluation of cost management systems. Overall focus is on the use of internally generated accounting data to support business strategy and maintain competitive advantages. Current research in the constantly evolving area of managerial accounting is emphasized.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205533>)

ACCT 5535. Global Financial Reporting and Analysis. (3 Credits)

Students will develop and test expectations about the content of financial reports based on an understanding of how national culture and subcultures affect financial reporting in a principles-based decision environment.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205535>)

ACCT 5543. Advanced Assurance Services. (3 Credits)

Advanced treatment of significant assurance services issues. Intended for students with previous coursework in assurance services and/or auditing. The course demonstrates more detailed level of audit techniques: audit planning, risk analysis, assessing internal control, executing audit procedures to substantiate validity of key financial accounts, and a presenting the audit findings in a final audit report.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205543>)

ACCT 5545. Business Law, Business Ethics, and Public Accounting. (3 Credits)

Covers the major legal and ethical issues in business and their significance for the accounting profession and related stakeholders. Included among the topics are the tension between profit and the public interest, corporate responsibility to society, environmental concerns, consumer and employee relations, confidentiality, whistle blowing, advertising and hiring practices.

Enrollment Requirements: This course may not be taken by MBA students, who should instead take BLAW 5175.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205545>)

ACCT 5546. Forensic Accounting and Fraud Examination. (3 Credits)

Develops a foundation upon which forensic accounting engagements are performed. Highlighting the many contexts within which forensic accounting can be performed, students learn the roles forensic accountants play within a wide range of engagements. Students will build their forensic accounting mindset and skill set through the readings and interactions with the professor, while working on a forensic accounting engagement from inception through successful resolution.

Enrollment Requirements: Instructor consent.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205546>)

ACCT 5549. Accounting and Disclosure for Not for Profit Entities. (3 Credits)

Accounting for not-for-profit organizations (NFPs), including educational institutions, hospitals and other health care entities, and civic and cultural organizations, is substantially different than for-profit entities. Examines topics relating to preparing and using financial statements for NFPs, including accounting, audit, and disclosure requirements and selected issues relating to government grants awarded to NFPs.

Enrollment Requirements: Instructor consent.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205549>)

ACCT 5554. Data Analytics: Skills for Accountants. (3 Credits)

Introduction to the skills and technologies used to analyze data with an emphasis on preparing accountants to interact with data scientists and others. The role of data analysis in the accounting profession will be explored.

Enrollment Requirements: Department consent.

May be repeated for a total of 3 credits

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205554>)

ACCT 5555. Data Analytics: Accounting Applications. (3 Credits)

Covers practical issues such as dealing with errors in data and preparing accounting data for analysis. Additional techniques for dealing with data anomalies are explored. This technical, hands-on course prepares students for entry level accounting data analysis.

Enrollment Requirements: Department consent.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205555>)

ACCT 5557. Advanced Accounting Information Systems. (3 Credits)

An overview of Accounting Information Systems with emphasis on business process analysis, data modeling, business analytics, and internal controls. Highlights emerging trends in data analytics and its growing impact in accounting. Students work directly with various software tools to learn relational database design, data retrieval, and analysis. Introduces principles of Big Data, data visualization and software for fraud detection and internal controls.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205557>)

ACCT 5559. Accounting and Auditing for Governmental Entities. (3 Credits)

Provides students with an understanding of how the characteristics and unique objectives of government entities are manifested in the accounting standards, audit risk and disclosure requirements. Topics addressed include the purpose of the various governmental financial statements, basis of accounting, measurement, audit focus, risk, fund types, and financial statement disclosures.

Enrollment Requirements: Department consent.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205559>)

ACCT 5563. Enterprise Risk Management: Identify Events as Risks to Manage or Opportunities to Seize. (3 Credits)

Provides students with the ability within the COSO framework to identify events that may impact a nonfinancial publicly traded enterprise's ability to realize value for its stakeholders using the concept of the triple bottom line of profit, people, and planet. Events will be evaluated as risks that have negative impacts and opportunities as well as potential positive impacts. ERM techniques applied in the course will include: risk control, business continuity, reputation risk, supply-chain management, compensation system alignment, and strategic decisions.

Enrollment Requirements: Department consent.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205563>)

ACCT 5570. Taxation of Business Entities - Flow Through Entities. (3 Credits)

Application of basic tax concepts to business entities, with particular emphasis on flow through entities. At the end of the course, students should be able to identify and address the tax issues faced when forming, operating, and liquidating a flow through entity.

Enrollment Requirements: Department consent.

May be repeated for a total of 3 credits

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205570>)

ACCT 5571. Taxation of Business Entities: C Corporations. (3 Credits)

Application of basic tax concepts to business entities, with particular emphasis on C corporations. At the end of the course, students should be able to identify and address the tax issues faced when forming, operating, and liquidating a C corporation.

Enrollment Requirements: Department consent.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205571>)

ACCT 5575. Taxes and Business Strategy. (3 Credits)

Provides a foundation for understanding how taxes affect economic behavior. Students work through a conceptual framework that describes how tax rules affect business decisions. At the end of this course, students should be able to apply this conceptual framework to a number of settings including compensation, organizational form, investment strategies, and multinational tax issues.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205575>)

ACCT 5582. Research for Accounting Professionals. (3 Credits)

This course provides students with the information literacy skills required of an accounting professional to identify information needs, specify and implement research strategies, evaluate resources in order to fulfill those needs, and communicate findings.

Enrollment Requirements: Instructor consent.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205582>)

ACCT 5583. Financial Reporting of Income Taxes. (3 Credits)

Focuses on the financial reporting provisions related to federal, foreign, and state income taxes. Students will learn how to calculate income tax amounts reported on the income statement and balance sheet and prepare the income tax footnote and related disclosures.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205583>)

ACCT 5584. Advanced Accounting. (3 Credits)

An in-depth study of accounting for business combinations. Coverage also includes contemporary issues in financial accounting, such as multinational entities and partnerships.

Enrollment Requirements: Not open to students who have passed ACCT 4203.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205584>)

ACCT 5894. Special Topics in Accounting. (1-3 Credits)

Investigation and discussion of special topics in accounting.

Enrollment Requirements: ACCT 5121 or 5182 or fulfillment of prerequisites required for admission to MSA, others with permission. May be repeated for a total of 9 credits

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205894>)

ACCT 5895. Independent Study in Accounting. (1-6 Credits)

Faculty-student interaction on a one-to-one basis involving independent study of specific areas of accounting. Emphasis, selected by the student, may be on theoretical or applied aspects. A written report is required. May be repeated for a total of 9 credits

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%205895>)

ACCT 6200. Investigation of Special Topics. (1-3 Credits)

May be repeated for a total of 9 credits

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%206200>)

ACCT 6201. Introduction to Accounting Research. (3 Credits)

This seminar introduces students to three major elements of accounting research: research validity, with an emphasis on examples in accounting research; paradigms used in accounting research; and basic research design issues and how those issues are illustrated in the accounting literature. Finally, students will be exposed to data sources and analysis with commonly used statistical software.

May be repeated for a total of 6 credits

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%206201>)

ACCT 6203. Accounting and Capital Markets. (3 Credits)

Provides a broad survey of capital markets research in accounting and related fields. Students are introduced to major theoretical and methodological issues in this line of research. The seminar focuses on theoretical and intuitive constructs that frame accounting research questions and the methods that are used to address those research questions.

Enrollment Requirements: Instructor consent.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%206203>)

ACCT 6205. Archival Audit Research. (3 Credits)

Provides a broad overview of archival, empirical research in auditing and audit markets. Students are introduced to the major theoretical and methodological issues in this section of research. Topics covered include: audit quality, the supply of/market for auditing, the demand for/value of auditing, internal control, audit committees, audit regulation, and audit opinions.

Enrollment Requirements: Instructor consent.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%206205>)

ACCT 6206. Research in Taxation. (3 Credits)

This seminar provides a broad survey of research in taxation. Students are introduced to the major theoretical and methodological issues in this line of research. The seminar focuses on theoretical and intuitive constructs that frame tax research questions and the methods and data that are used to address those research questions.

Enrollment Requirements: Instructor consent.

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%206206>)

ACCT 6211. Seminar in Special Research Topics. (1-3 Credits)

Students are exposed to a broad range of accounting research through reading and critiquing research papers presented at the Accounting Department Research Workshop (papers are presented by local scholars as well as scholars from other institutions). The seminar also focuses on how to present effective written and oral criticisms of research papers.

Enrollment Requirements: Instructor consent.

May be repeated for a total of 8 credits

View Classes (<https://catalog.uconn.edu/course-search/?details&code=ACCT%206211>)