

School of Accountancy

The School of Accountancy is dedicated to advancing the field of accounting and preparing tomorrow's accounting leaders. Throughout the undergraduate program, accounting majors experience numerous opportunities to network with prospective employers and gain insight on career opportunities within the accounting profession. During the senior year, students are strongly encouraged to intern for the firm or corporation where they desire to work full-time after completing their education. The majority of students receive full-time job offers at the conclusion of their accounting internships and before enrolling in the Master of Accountancy (MAcc) Program.

Students who desire careers in public accounting must obtain 27 additional hours beyond the 123 hours required for the undergraduate degree in order to academically qualify for certification as a CPA. Most students pursue those additional hours through the MAcc Program. The MAcc Program provides students additional technical skills, research and communication skills, as well as focused preparation on passing the CPA Exam on the first sitting.

Majors

- Accountancy — On-Campus Option for First Degree Candidates (http://bulletin.auburn.edu/undergraduate/collegeofbusiness/schoolofaccountancyacct/accountancy_major/)
- Accountancy — Online Option for Second Degree Candidates (http://bulletin.auburn.edu/undergraduate/collegeofbusiness/schoolofaccountancyacct/accountancyonline_major/)

Minors

- Accountancy (http://bulletin.auburn.edu/undergraduate/collegeofbusiness/schoolofaccountancyacct/accountancy_minor/)

Undergraduate Certificates

- Accountancy (<http://bulletin.auburn.edu/undergraduate/collegeofbusiness/schoolofaccountancyacct/cerificateinaccountancy/>)

Courses

ACCT 2110 PRINCIPLES OF FINANCIAL ACCOUNTING (3) LEC. 3. Basic accounting principles with focus on preparation and use of financial statements. Credit will not be given for both ACCT 2110 and ACCT 2810. Sophomore standing.

ACCT 2117 HONORS PRINCIPLES OF FINANCIAL ACCOUNTING (3) LEC. 3. Pr. Honors College. Basic accounting principles with focus on preparation and use of financial statements. Sophomore standing.

ACCT 2210 PRINCIPLES OF MANAGERIAL ACCOUNTING (3) LEC. 3. Pr. ACCT 2110 or ACCT 2113 or ACCT 2117. Emphasis on cost accounting, budgeting, and decision making using managerial accounting information. Sophomore standing.

ACCT 2700 BUSINESS LAW (3) LEC. 3. Introduction to contracts, sales, torts, ethics and the judicial system. Focus is on the business environment.

ACCT 2707 HONORS BUSINESS LAW (3) LEC. 3. Pr. Honors College. Introduction to contracts, sales, torts, ethics and the judicial system. Focus is on the business environment.

ACCT 2810 FUNDAMENTALS OF ACCOUNTING (3) LEC. 3. Principles of financial and managerial accounting. Not open to undergraduates majoring in Business. Credit will not be given for both ACCT 2110 and ACCT 2810.

ACCT 2817 HONORS FUNDAMENTALS OF ACCOUNTING (3) LEC. 3. Principles of financial and managerial accounting. Not open to undergraduates majoring in Business. Credit will not be given for both ACCT 2110 and ACCT 2810.

ACCT 3210 ACCOUNTING FOR DECISION MAKING (3) LEC. 3. Pr. ACCT 2110 or ACCT 2113 or ACCT 2117. A study of how cost data for products, projects, or services are recorded, analyzed, and used for decision making. Junior standing applies to ACCT 3210. ACCT 3210 is limited to students in the BSBA Online completer program.

ACCT 3310 BUSINESS PROCESSES AND INTERNAL CONTROLS (3) LEC. 3. Pr. ACCT 2110 or ACCT 2113 or ACCT 2117. Developing knowledge of business processes, accounting for those business processes, and the internal controls surrounding such processes, both in a manual and computerized environment. Limited to students in the BSBA Online completer program. Credit will not be given for both ACCT 3310 and ACCT 3520.

ACCT 3810 PROFESSIONAL DEVELOPMENT IN ACCOUNTANCY (1) LEC. 1. SU. Pr. (P/C ACCT 3110 or P/C ACCT 3113 or P/C ACCT 5110) and P/C BUSI 2010. Career planning and preparation for transition from university student to accounting professional.

ACCT 4900 DIRECTED STUDIES (1-3) IND. SU. Departmental approval. Advanced individual research and study in accounting under the direction of a faculty member. Course may be repeated for a maximum of 6 credit hours.

ACCT 4920 ACCOUNTING INTERNSHIP (1-6) DSL/LEC. SU. Internship opportunity with an accounting firm, corporation, or governmental entity. Course may be repeated for a maximum of 6 credit hours.

ACCT 5110 INTERMEDIATE ACCOUNTING I (3) LEC. 3. Pr. ACCT 2110 or ACCT 2113 or ACCT 2117. Accounting principles and theory including accounting for current assets, liabilities, and investments. Junior standing applies to ACCT 5110. ACCT 5113 is limited to students accepted to online accounting program.

ACCT 5120 INTERMEDIATE ACCOUNTING II (3) LEC. 3. Pr. ACCT 3110 or ACCT 3113 or ACCT 5110. Grade of C or better. Continuation of ACCT 5110, with emphasis on fixed assets, capital structure, and cash flows. Junior standing applies to ACCT 5120. ACCT 5123 is limited to students accepted to online accounting program.

ACCT 5130 ADVANCED ACCOUNTING TOPICS (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123 or ACCT 5120. Emphasis on advanced accounting topics including business combinations, foreign currency transactions, derivatives, and other advanced financial topics.

ACCT 5140 SPECIAL TOPICS IN ACCOUNTING (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123 or ACCT 5120. A study of current issues in accounting theory and practice. Topics include regulations and economic and technological developments.

ACCT 5150 CURRENT ISSUES IN ACCOUNTING (3) LEC. 3. Pr. P/C ACCT 5110. Departmental approval. Examination of current issues in the accounting profession.

ACCT 5210 COST ACCOUNTING (3) LEC. 3. Pr. ACCT 2110 or ACCT 2113 or ACCT 2117. A study of how cost data for products, projects, or services are recorded, analyzed, and used for decision making. Junior standing applies to ACCT 5210.

ACCT 5300 AUDITING AND ASSURANCE SERVICES (3) LEC. 3. Pr. ACCT 3110 or ACCT 5110. Principles of auditing standards, ethics, controls, evidence, sampling, and audit reports.

ACCT 5410 INCOME TAX I (3) LEC. 3. Pr. ACCT 3110 or ACCT 3113 or ACCT 5110. Principles of federal taxation as it applies to individuals and property transactions.

ACCT 5420 INCOME TAX II (3) LEC. 3. Pr. ACCT 4410 or ACCT 4413 or ACCT 5410. Tax accounting for individuals, partnerships, corporations, estates, and trusts. Extensive use of a tax-service program. ACCT 5423 is limited to students accepted to online accounting program.

ACCT 5510 ACCOUNTING INFORMATION SYSTEMS (3) LEC. 3. Pr. P/C ACCT 3110 or P/C ACCT 3113 or P/C ACCT 5110. Developing knowledge of business processes, accounting for those business processes, and the internal controls surrounding such processes, both in a manual and computerized environment.

ACCT 5520 ACCOUNTING ANALYTICS (3) LEC. 3. Pr. (ACCT 3110 or ACCT 3113 or ACCT 5110) and (CTCT 3250 or CTCT 3253) and (P/C ACCT 3520 or P/C ACCT 3523 or P/C ACCT 5510). Students will learn to analyze data and solve accounting based problems using advanced spreadsheet techniques, database management systems and other analysis tools.

ACCT 5610 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123 or ACCT 5120. Accounting for governmental and not-for-profit entities. Focus on effective use of resources.

ACCT 5620 ISSUES IN INTERNATIONAL ACCOUNTING (3) LEC. 3. Pr. P/C ACCT 5110. Departmental approval. Accounting issues concerning international business activity.

ACCT 5700 ADVANCED BUSINESS LAW (3) LEC. 3. Pr. ACCT 2700. Legal principles concerning secured transactions, bankruptcy, trusts and estates, partnership law, property, corporations, accountant's legal liability, and negotiable instruments. ACCT 5703 is limited to students accepted to online accounting program.

ACCT 5810 CORPORATE GOVERNANCE & ACCOUNTING ETHICS (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123 or ACCT 5120. Analyzing the impact of corporate governance and accounting ethics on business transactions.

ACCT 6110 INTERMEDIATE ACCOUNTING I (3) LEC. 3. Accounting principles and theory including accounting for current assets, liabilities, and investments.

ACCT 6120 INTERMEDIATE ACCOUNTING II (3) LEC. 3. Pr. ACCT 3110 or ACCT 3113 or ACCT 5110 or ACCT 6110 or ACCT 6116. Continuation of ACCT 6110/6116, with emphasis on fixed assets, capital structure, and cash flows.

ACCT 6130 ADVANCED ACCOUNTING TOPICS (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123 or ACCT 5120 or ACCT 6120 or ACCT 6126. Emphasis on advanced accounting topics including business combinations, foreign currency transactions, derivatives, and other advanced financial topics.

ACCT 6150 CURRENT ISSUES IN ACCOUNTING (3) LEC. 3. Pr. ACCT 5110. Departmental approval. Examination of current issues in the accounting profession.

ACCT 6210 COST ACCOUNTING (3) LEC. 3. Pr. ACCT 2110 or ACCT 2113 or ACCT 2117. A study of how cost data for products, projects, or services are recorded, analyzed, and used for decision making.

ACCT 6300 AUDITING AND ASSURANCE SERVICES (3) LEC. 3. Pr. ACCT 3110 or ACCT 5110 or ACCT 6110. Principles of auditing standards, ethics, controls, evidence, sampling, and audit reports.

ACCT 6410 INCOME TAX I (3) LEC. 3. Pr. ACCT 3110 or ACCT 3113 or ACCT 5110 or ACCT 6110 or ACCT 6116. Principles of federal taxation as it applies to individuals and property transactions.

ACCT 6420 INCOME TAX II (3) LEC. 3. Pr. ACCT 4410 or ACCT 4413 or ACCT 5410 or ACCT 6410 or ACCT 6416. Tax accounting for individuals, partnerships, corporations, estates and trusts. Extensive use of a tax-service program.

ACCT 6510 ACCOUNTING INFORMATION SYSTEMS (3) LEC. 3. Pr. ACCT 3110 or ACCT 3113 or ACCT 5110 or P/C ACCT 6110 or P/C ACCT 6116. Developing knowledge of business processes, accounting for those business processes, and the internal controls surrounding such processes, both in a manual and computerized environment.

ACCT 6520 ACCOUNTING ANALYTICS (3) LEC. 3. Pr. (ACCT 3110 or ACCT 3113 or ACCT 5110 or ACCT 6110 or ACCT 6116) and (ACCT 3520 or ACCT 3523 or ACCT 5510 or ACCT 5513 or ACCT 6510 or ACCT 6516). Students will learn to analyze data and solve accounting based problems using advanced spreadsheet techniques, database management systems and other analysis tools.

ACCT 6610 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123 or ACCT 5120 or ACCT 6120. Accounting for governmental and not-for-profit entities. Focus on effective use of resources.

ACCT 6620 ISSUES IN INTERNATIONAL ACCOUNTING (3) LEC. 3. Pr. ACCT 5110. Departmental approval. Accounting issues concerning international business activity.

ACCT 6700 ADVANCED BUSINESS LAW (3) LEC. 3. Pr. ACCT 2700. Legal principles concerning secured transactions, bankruptcy, trusts and estates, partnership law, property, corporations, accountant's legal liability, and negotiable instruments.

ACCT 6810 CORPORATE GOVERNANCE & ACCOUNTING ETHICS (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123 or ACCT 5120 or ACCT 6120 or ACCT 6126. Analyzing the impact of corporate governance and accounting ethics on business transactions.

ACCT 7110 RESEARCH IN ACCOUNTING (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123 or ACCT 5120 or ACCT 6120. Departmental approval. An evaluation, critique, and application of financial accounting theory to current reporting problems using current research tools and resources.

ACCT 7130 FINANCIAL ANALYSIS & VALUATION (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123 or ACCT 5120 or ACCT 6120. Financial analysis to support managerial, investor, and creditor decision-making, forecasting financial statements and earnings, and applying valuation models to accounting measurement and investment decisions.

ACCT 7210 ACCOUNTING FOR DECISION MAKING AND CONTROL (3) LEC. 3. Pr. ACCT 3210 or ACCT 3213 or ACCT 5210 or ACCT 5213 or ACCT 6210 or ACCT 6216. Departmental approval. Relationship between management accounting and information systems and analysis of costs.

ACCT 7300 ADVANCED AUDITING AND ASSURANCE SERVICES (3) LEC. 3. Pr. ACCT 4310 or ACCT 4313 or ACCT 5300 or ACCT 5303 or ACCT 6300 or ACCT 6306. Advanced topics in auditing and assurance services.

ACCT 7320 FRAUD EXAMINATION (3) LEC. 3. Pr. ACCT 4310 or ACCT 4313 or ACCT 5300 or ACCT 5303 or ACCT 6300 or ACCT 6306. Learning how and why occupational fraud is committed and how fraudulent conduct is deterred, investigated, and resolved.

ACCT 7410 FEDERAL TAX RESEARCH (3) LEC. 3. Pr. ACCT 5420 or ACCT 5423 or P/C ACCT 6420 or ACCT 6426. Departmental approval. Sources of authority used in federal tax research and survey of tax policy issues.

ACCT 7420 CORPORATE AND PARTNERSHIP TAXATION (3) LEC. 3. Pr. ACCT 5420 or ACCT 5423 or ACCT 6420 or ACCT 6426. Tax issues involving corporations and partnership.

ACCT 7510 INTEGRATED ACCOUNTING APPLICATIONS (3) LEC. 3. Pr. ACCT 3530 or ACCT 3533 or ACCT 5520 or ACCT 5523 or ACCT 6520 or ACCT 6526. Design and analysis of accounting information systems and relational databases.

ACCT 7520 ENTERPRISE ACCOUNTING SYSTEMS (3) LEC. 3. Departmental approval. Design, analysis and use of Enterprise accounting systems.

ACCT 7710 PROFESSIONAL DEVELOPMENT (0) IND. Professional development topics and events for Master of Accountancy students. Course may be repeated for a maximum of 10 credit hours.

ACCT 7970 ADVANCED SPECIAL TOPICS IN ACCOUNTING (3) LEC. 3. Departmental approval. Industry issues in accounting.