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 the Uniform CPA Examination. 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 Uniform CPA Examination on the first attempt.

### Major
- 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)

### Undergraduate Certificates
- Undergraduate Certificate in Accountancy (http://bulletin.auburn.edu/undergraduate/collegeofbusiness/schoolofaccountancyacct/certificateinaccountancy)

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

### 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 2210 PRINCIPLES OF MANAGERIAL ACCOUNTING (3)** LEC. 3. Pr. ACCT 2110 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 3110/3113 INTERMEDIATE ACCOUNTING I (3)** LEC. 3. Pr. ACCT 2110 or ACCT 2117. Accounting principles and theory including accounting for current assets, liabilities, and investments. Junior Standing.

**ACCT 3120/3123 INTERMEDIATE ACCOUNTING II (3)** LEC. 3. Pr. ACCT 3110 or ACCT 3113. Grade of C or better. Continuation of ACCT 3110, with emphasis on fixed assets, capital structure, and cash flows. Junior Standing.

**ACCT 3210/3213 COST ACCOUNTING (3)** LEC. 3. Pr. ACCT 2110 or ACCT 2117. A study of how cost data for products, projects, or services are recorded, analyzed, and used for decision making. Junior standing.
### School of Accountancy

#### ACCT 3310/3313 BUSINESS PROCESSES AND INTERNAL CONTROLS (3)  
LEC. 3. Pr. P/C ACCT 3110 or P/C ACCT 3113.  
Developing knowledge of business processes, accounting for those business processes, and the internal controls surrounding such processes, both in a manual and computerized environment. Junior standing.

#### ACCT 3510/3513 ACCOUNTING INFORMATION SYSTEMS (3)  
LEC. 3. Pr. ACCT 3110 or ACCT 3113. Students will learn to analyze data and solve accounting based problems using advanced spreadsheet techniques, database management systems and other analysis tools.

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

#### ACCT 4140/4143 SPECIAL TOPICS IN ACCOUNTING (3)  
LEC. 3. Pr. ACCT 3120 or ACCT 3123. A study of current issues in accounting theory and practice. Topics include regulations and economic and technological developments.

#### ACCT 4310/4313 AUDITING AND ASSURANCE SERVICES (3)  
LEC. 3. Pr. (ACCT 3120 or ACCT 3123) and ACCT 3310 or ACCT 3313. Principles of auditing standards, ethics, controls, evidence, sampling, and audit reports. May count either ACCT 4310 or ACCT 4313.

#### ACCT 4410/4413 INCOME TAX I (3)  
LEC. 3. Pr. ACCT 3110 or ACCT 3113. Principles of federal taxation as it applies to individuals and property transactions.

#### ACCT 4900 DIRECTED STUDIES (1-3)  
IND. SU. 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)  
LEC. SU. Internship opportunity with an accounting firm, corporation, or governmental entity. Course may be repeated for a maximum of 6 credit hours.

#### ACCT 4967 HONORS SPECIAL PROBLEMS (1-3)  
IND. Pr. Honors College. Departmental approval. Course may be repeated for a maximum of 3 credit hours.

#### ACCT 4997 HONORS THESIS (1-3)  
IND. Pr. Honors College. Departmental approval. Course may be repeated for a maximum of 3 credit hours.

#### ACCT 5130/5133 ADVANCED ACCOUNTING TOPICS (3)  
LEC. 3. Pr. ACCT 3120 or ACCT 3123. Emphasis on advanced accounting topics including business combinations, foreign currency transactions, derivatives, and other advanced financial topics.

#### ACCT 5310/5313 ADVANCED AUDITING AND ASSURANCE SERVICES (3)  
LEC. 3. Pr. ACCT 4310 or ACCT 4313. Advanced topics in auditing and assurance services. Departmental Approval.

#### ACCT 5420/5423 INCOME TAX II (3)  
LEC. 3. Pr. ACCT 4410 or ACCT 4413. Tax accounting for individuals, partnerships, corporations, estates, and trusts. Extensive use of a tax-service program.

#### ACCT 5610/5613 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING (3)  
LEC. 3. Pr. ACCT 3120 or ACCT 3123. Accounting for governmental and not-for-profit entities. Focus on effective use of resources.

#### ACCT 5700/5703 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 6310/6316 ADVANCED AUDITING AND ASSURANCE SERVICES (3)  
LEC. 3. Pr. ACCT 4310 or ACCT 4313. Advanced topics in auditing and assurance services.

#### ACCT 6420/6426 INCOME TAX II (3)  
LEC. 3. Pr. ACCT 4410 or ACCT 4413. Tax accounting for individuals, partnerships, corporations, estates and trusts. Extensive use of a tax-service program.

#### ACCT 6610/6616 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING (3)  
LEC. 3. Pr. ACCT 3120 or ACCT 3123. Accounting for governmental and not-for-profit entities. Focus on effective use of resources.

#### ACCT 6700/6706 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 7110/7116 RESEARCH IN ACCOUNTING (3) LEC. 3. Pr. ACCT 5130 or ACCT 5133 or ACCT 6130 or ACCT 6136. Departmental approval. An evaluation, critique, and application of financial accounting theory to current reporting problems using current research tools and resources.

ACCT 7120/7126 INTERNATIONAL ACCOUNTING (3) LEC. 3. Pr. ACCT 5130 or ACCT 5133 or ACCT 6130 or ACCT 6136. Departmental approval. Accounting issues unique to international business activity.

ACCT 7130/7136 FINANCIAL ANALYSIS & VALUATION (3) LEC. 3. Departmental approval. Forecast of earnings and financial statements, valuation approaches and their application in accounting measurement, and financial reporting as a tool in management communication with investors.

ACCT 7210/7216 ACCOUNTING FOR DECISION MAKING AND CONTROL (3) LEC. 3. Pr. ACCT 3210 or ACCT 3213. Departmental approval. Relationship between management accounting and information systems and analysis of costs.

ACCT 7310/7316 RISK ANALYSIS AND CONTROL (3) LEC. 3. Pr. ACCT 4310 or ACCT 4313. Departmental approval. Analysis of strategic and business process risks and design of effective financial controls.

ACCT 7320/7326 FRAUD EXAMINATION (3) LEC. 3. Pr. (ACCT 4310 or ACCT 4313). Learning how and why occupational fraud is committed and how fraudulent conduct is deterred, investigated, and resolved. May count either ACCT 7320 or ACCT 7326.

ACCT 7410/7416 FEDERAL TAX RESEARCH (3) LEC. 3. Pr. ACCT 5420 or ACCT 5423 or ACCT 6420 or ACCT 6426. Departmental approval. Sources of authority used in federal tax research and survey of tax policy issues.

ACCT 7420/7426 CORPORATE AND PARTNERSHIP TAXATION (3) LEC. 3. Pr. ACCT 7410 or ACCT 7416. Tax issues involving corporations and partnership.

ACCT 7430/7436 TAXES AND DECISION MAKING (3) LEC. 3. Pr. ACCT 5420 or ACCT 5423 or ACCT 6420 or ACCT 6426. Departmental approval. Emphasis on identifying, understanding, and evaluating tax planning opportunities.

ACCT 7510/7516 INTEGRATED ACCOUNTING APPLICATIONS (3) LEC. 3. Pr. ACCT 3510 or ACCT 3513. Departmental approval. Design and analysis of accounting information systems and relational databases.

ACCT 7520/7526 ENTERPRISE ACCOUNTING SYSTEMS (3) LEC. 3. Pr. ACCT 7510 or ACCT 7516. Design, analysis and use of Enterprise accounting systems.

ACCT 7710 GRADUATION REQUIREMENT (0) IND. Last spring semester of program, or departmental approval. Program residency required for graduation.

ACCT 7810/7816 BUSINESS ETHICS AND CORPORATE GOVERNANCE (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123. Departmental approval. Analyzing the impact of business ethics and corporate governance on business transactions.

ACCT 7970/7976 ADVANCED SPECIAL TOPICS IN ACCOUNTING (3) LEC. 3. Pr. ACCT 7110 or ACCT 7116. Industry and technology issues in accounting.