Course Descriptions

Many course descriptions contain the frequency of the course offering. These indications are meant only as guides for planning purposes. The University will make an earnest effort to offer the courses when indicated, but reserves the right to offer them more or less frequently if circumstances dictate. Students should check with the appropriate college or department for exact information on when individual courses will be offered.

Note: (*) Time of course offerings. (W) Writing Intensive Course. (IG) Global Issues Course. (NW) Non-Western Course. (A) Arts/Aesthetics Course.

Academic Skills (ASK)

099 Student Success Seminar (0)
ASK 099 is open only to students who are recommended by the faculty Academic Appeals Committee. It is a semester-long course of seminars that meet one day a week. The lectures and activities presented are motivational and developmental. The topics include confidence, study approach, emotional well-being (coping with feelings of defeat, stress-management strategies), the importance of recognizing success, problem-solving, assessment of personal strengths and weaknesses, involvement in on-campus and community activities, setting realistic academic and life goals, health issues, taking responsibility for academic and career decisions, and dealing successfully with professors. University advising staff and guest speakers from several areas of the University facilitate the seminars.

100 Academic Skills (1)
An individualized skill-building course in which students enhance their reading/study skills using their own textbooks, improve their time management and organizational skills, and work on test-taking competencies. A basic class for students who understand that they will need new and different study skills to be successful in the college environment. (*each seven weeks of fall and spring semesters)

200 CRLA Training (1)
This course is open to students who are tutors in ACE, Saunders, CDTs or Sophomore Mentors. Training components leading to certification in college reading and learning will be covered in this 14-week program. Students who complete ASK 200 are eligible for regular and advanced certification. Other requirements apply. Topics covered in ASK 200 include policies and philosophy, active listening, specific tutoring techniques, learning styles and study skills. (*fall semester)

300 CRLA Training (1)
This course is a review of the techniques of ASK 200. Additional training components include adult learners, intercultural communication, assertiveness training and special populations. CRLAs completing the course and other requirements are eligible for Master Level Certification in CRLA. (*spring semester)

Accounting (ACC)

202 Financial Accounting Information (3)
Prerequisite: MAT 150 or higher. ACC 202 introduces and focuses on the external financial reporting of enterprises. The course examines the creation, flow and analysis of enterprise financial information, including the income statement, balance sheet and statement of retained
earnings, in accordance with generally accepted accounting principles. Students conduct introductory Internet research on published company financial information. (*fall and spring semesters)

203 Managerial Accounting (3)
Prerequisite: ACC 202, MAT 150 or higher. ACC 203 focuses on the concepts, systems, procedures and decision models that help managers analyze, interpret and improve business results. Managerial Accounting encompasses various systems for calculating the cost of a product or service; tools for the evaluation of business segments; models for making decisions concerning a variety of special decisions; planning and budgeting for operations and capital items; and exposure to ethical norms and dilemmas in the context of accounting and finance. The course includes Internet research and Excel spreadsheet applications. (*fall and spring semesters)

304 Cost Accounting (3)
Prerequisites: ACC 202 and 203, MAT 160, ITM 200 and 210. Covers methods of estimating product cost, responsibility segments, capital budgeting and cost-behavior patterns. (*fall and spring semester)

310 Intermediate Accounting I (3)
Prerequisites: MAT 160, ITM 200 and ACC 202. This course expands the student’s understanding of generally accepted accounting principles. The theory and methodology covered are the FASB’s conceptual framework, the accounting process, financial statements, present value and current assets. (*fall and spring semesters)

311 Intermediate Accounting II (3)
Prerequisite: “C” or better in ACC 310. This course extends the student’s understanding of generally accepted accounting principles that apply to non-current assets, liabilities and stockholders’ equity. (*fall and spring semesters)

351 Accounting Information Systems (3)
Prerequisites: ACC 202, 203, ITM 200, and ITM 220. The course provides a fundamental explanation of a business from an accounting system viewpoint for both manual and computerized accounting systems. The course covers business and legal requirements for internal controls, accounting system components, information interfaces between accounting and line functions, AICPA professional guidance relating to internal controls, electronic data interchange, database management systems and other topics. All topics are addressed from the perspective of developing a strong set of internal controls. (*fall and spring semester)

352 Federal Tax Accounting I (3) (W)
Open to all students. Prerequisite: ACC 202. Study of U.S. federal taxation system concentrating on issues of individual taxation. Significant emphasis on research tools and technology in the taxation field. Students will complete a volunteer tax clinic requiring some evening or weekend commitment. (*fall semester)

401 Auditing and Attestation I (3) (W)
Prerequisites: ACC 311 and 351, ITM 210. This course introduces students to the auditing profession. It examines generally accepted auditing standards, professional ethics and audit reports. (*fall semester)

412 Intermediate Accounting III (3)
Prerequisites: MAT 160, ITM 200 and 220, and a grade of “C” or higher in ACC 310 and 311. This course expands the student’s understanding of generally accepted accounting principles. The theory and methodology covered are convertible securities, earnings per share, revenue recognition, accounting for income taxes, and accounting changes. (*fall and spring semesters)
460 International Accounting (3) (IG)
Cross-listed as IBS 402. Prerequisites: ACC 202 and 203. This course compares accounting and auditing between countries, and addresses financial/managerial accounting issues faced by U.S. multinational firms. Topics include cultural issues affecting accounting and auditing; international accounting harmonization; standard setting bodies; disclosure practices; currency exchange rates and the accounting impacts of transactions conducted in foreign currencies; defenses against currency rate changes such as forward exchange contracts; restating subsidiary foreign currency financial statements; differences in auditor qualifications and auditing standards; and selected managerial accounting issues. (*spring semester)

490 Accounting Internship (1-6)
Prerequisites: junior or senior standing with at least a 2.75 overall GPA OR at least a 2.5 overall GPA and a 3.0 in COB courses; completion of five accounting classes at or above the 300 level with a 3.0 average in those classes. Examines practical aspects of public accounting through internship at a local firm under supervision of faculty and firm representatives. May not be used to satisfy major requirements. May be repeated for credit beyond 124 hours. Approval of the associate dean required. (*fall and spring semesters)

495 Special Topics in Accounting (3)
Prerequisites: to be specified at time of offering. A course offered at the discretion of the ACC department. Subject may focus on a topic of current interest in the field, training in a specific area of the field, or a topic that is of interest to a particular group of students. (*as needed)

499 Independent Study in Accounting (1-4)
Prerequisite: Minimum 3.0 GPA, consent of the department chair and associate dean. A readings or independent studies course taken for variable credit. May not be used as elective in ACC major. (*when needed)

502 Auditing and Attestation II (3)
Prerequisite: ACC 401 or equivalent with permission of the instructor. The course expands the student’s understanding of generally accepted auditing standards and examines current audit practice issues including recent pronouncements. (*spring semester)

505 Advanced Financial Accounting (3)
Prerequisites: ACC 311 and 412. This course covers long-term investments, emphasizing equity investments, corporate combinations (mergers and acquisitions), and the preparation of consolidated financial statements for wholly-owned and partially-owned subsidiaries, including the elimination of inter-company profits and losses. Partnership accounting also is addressed for income/loss sharing, ownership changes, and liquidation. (*fall semester)

530 Not-for-Profit Accounting (3)
Prerequisite: ACC 311. The course introduces the underlying accounting concepts, methods of accounting and financial statement preparation for state and local governments and other not-for-profit organizations such as charities, universities and colleges, and health care organizations. Accounting standards and procedures for these types of organizations are significantly different from those of for-profit organizations, and this course provides the student with the ability to prepare, read and understand financial statements of not-for-profit entities. (*fall semester)

553 Federal Tax Accounting II (3)
Prerequisite: ACC 352. Laws, regulations and court opinions governing taxation of corporations, partnerships and estates. Significant exposure to tax research tools. Students will complete a volunteer tax clinic requiring some evening or weekend commitment. (*spring semester)
602 Essentials of Accounting and Finance (3)
For graduate students only. Prerequisite or corequisite: ITM 603. The course examines the accounting principles and techniques involved in the creation and interpretation of key external accounting financial statements, and introduces finance principles and tools for project evaluation, risk analysis, capital structure planning and valuation.

604 Advanced Management Accounting (3)
For graduate students only. Prerequisites: ACC 615, FIN 610, undergraduate accounting degree or permission of the instructor. This course is a comprehensive study of managerial accounting concepts, including sophisticated costing systems and delivery of usable information to management.

615 Financial Disclosure Analysis of Enterprises (1.5)
For graduate students only. Prerequisites: ACC 602 and ITM 603. Students research publicly available financial information on actual for-profit business entities, and apply the tools and methods used to analyze and evaluate the financial performance of a business. Students learn to research a firm’s financial and proxy statements, information on a firm’s performance, and its industry or key competitors. They perform an in-depth analysis of the financial statements and related footnotes. The purpose is to arrive at conclusions such as whether to extend short-term credit to the firm, buy its bonds, give it a long-term loan, or invest in its stock. Students are expected to have and to improve their proficiency in building Microsoft Excel spreadsheets. The course requires significant use of public financial databases (e.g. library and Internet resources). CFA®

620 Financial Accounting Theory (3)
Prerequisites: ACC 310, 311 and 412. This course explores financial accounting theory and policy, as well as the history of the accounting profession and financial accounting standard-setting. The conceptual framework, existing accounting standards and empirical research are used to expand the student’s understanding of the economic, political, social and ethical issues related to accounting policy decisions.

621 Using Financial Information for Decision Making (1.5)
For graduate students only. Prerequisites: ACC 602 and ITM 603. The course shows students that in a world of global competition, continuous improvement, process engineering and employee empowerment, management accounting is used by decision makers at all levels. Modern techniques and software also are introduced as aids in helping managers within the context of an organization’s strategy.

640 Controllership (3)
For graduate students only. Prerequisites: ACC 615, FIN 610. This course is a repository for all the skills that a modern controller needs. Among the concerns addressed by this course are electronic commerce, improved accounting operations efficiency, use of derivatives, internal auditing functions, activity-based costing, and inventory tracking systems. Cases from The Darden School of Business, Harvard Business School, and The Thunderbird School of Business will be used exclusively. (CFA®)

645 Business Analysis and Valuation (3)
For graduate students only. Prerequisite: FIN 610. The course explores the principles, metrics and techniques used to estimate the value of firms, and critically examines various value-building strategies. The course utilizes both free cash flow and economic profit to value a publicly held company as a semester project. It includes significant spreadsheet and Internet research components, as well as a team and oral presentation emphasis.

655 Fraud Examination (3)
For graduate students only. Prerequisite: ACC 602. This course applies fraud examination methodology for the three major types of occupational fraud: corruption, asset misappropriation, and fraudulent financial statements. Fraud examination is a methodology for resolving
allegations of fraud from inception to disposition. This methodology covers topics related to the prevention, detection and investigation of fraud.

**660 Federal Taxation and Executive Decision Making (3)**

For graduate students only. Prerequisite: ACC 352 or permission of the instructor. This course focuses on key management decisions faced by managers in all disciplines. Topics focus on current business models and may include enterprise organization, compensation and stock alternatives, asset acquisition and disposition, intellectual capital, asset management and cost recovery decisions. Students study models and application, not a code-based course.

**695 Special Topics in Accounting (3)**

Prerequisites: to be specified at time of offering. A course offered at the discretion of the ACC department. Subject may focus on a topic of current interest in the field, training in a specific area of the field, or a topic that is of interest to a particular group of students. (*as needed)

**699 Independent Study in Accounting (1-3)**

For graduate students only. Prerequisites: minimum 3.5 GPA, ACC 615, FIN 610, written permission of the department chair. Contemporary topics in accounting.

**Air Force ROTC (AFR)**

*Air Force ROTC courses are open only to students enrolled in the Air Force Reserve Officers’ Training Corps program offered under the cross-town agreement with the University of South Florida.*

**1101 Foundations of the United States Air Force Part 1 (1)**

Introduction to the Air Force in a contemporary world through a study of its total force structure and mission.

**1120 Foundations of the United States Air Force Part 2 (1)**

A study of the strategic offensive and defensive forces, general purpose forces, and aerospace support forces that make up the Air Force of today.

**2001 Air Force Leadership Laboratory (0)**

Leadership Laboratory is required for each of the aerospace studies courses. It meets one hour and 45 minutes per week. Instruction is conducted within the framework of an organized cadet corps with a progression of experiences designed to develop each student’s leadership potential. Leadership laboratory involves a study of Air Force customs and courtesies; drill and ceremonies; career opportunities in the Air Force; and the life and work of an Air Force junior officer. Students develop their leadership potential in a practical laboratory, which typically includes field trips to Air Force installations.

**2130 The Evolution of USAF Aerospace Power Part 1 (1)**

A study of air power from balloons and dirigibles through the jet age. Emphasis is on the employment of air power in WWI and WWII, and how it affected the evolution of air power concepts and doctrine.

**2140 The Evolution of USAF Aerospace Power Part 2 (1)**

An historical review of air power employment in military and nonmilitary operations in support of national objectives. Emphasis is on the period from after WWII to the present.

**2940 Basic Aerospace Internship (3)**

Internship credit is given to any student who successfully completes an extended (five-week) Field Training encampment. FT is a mandatory program for all individuals seeking Air Force commission through AFROTC. The program is designed to develop military leadership and discipline, provide Air Force orientation and motivation, and determine potential for entry into the Professional Officer Course en route to a career as an Air Force officer. FT is conducted