

Accounting (ACCT)

Courses

ACCT 2101. Financial Accounting. 3 Credit Hours.

Basic concepts and principles underlying the preparation and use of financial statements. Among the topics covered are basic accounting theory, transactional analysis, income determination, asset and liability valuation, and the preparation of financial statements. NOTE: Accounting majors who started as freshmen in fall 2008 need a C or better to progress in the Accounting major.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Facilities Management, Actuarial Science, Business Management, Business, Business Basics, Construction Engr Tech, Construction Mgt Tech, Career and Technical Education, Economics, Economics, Entrprnrship & Innovation Mgt, Engineering Technology, Entrepreneurship, Finance, Financial Planning, General Business Studies, Horticulture, Human Resource Management, International Business, Intrnl Bus - TUJ, Law & Business, Legal Studies, Management Information Systems, Marketing, Pre Business, Real Estate, Risk Management and Insurance, Supply Chain Management, Sport & Recreation Management, Statistical Sci + Data Analyt, Tourism and Hospitality Mgmt, Undeclared-Business & Mngt, Undeclared-University Studies.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

MATH 0701 to 0702| Required Courses:1|Minimum Grade of C-|May not be taken concurrently

OR STA1 Y|May not be taken concurrently

OR STA2 Y|May not be taken concurrently

OR MATH 1011|Minimum Grade of C-|May not be taken concurrently

OR MATH 1021|Minimum Grade of C-|May not be taken concurrently

OR STAT 1001|Minimum Grade of C-|May be taken concurrently

OR STT2 Y|May not be taken concurrently

OR ST1A Y|May not be taken concurrently

OR ST2A Y|May not be taken concurrently.

ACCT 2102. Managerial Accounting. 3 Credit Hours.

Basic concepts related to the manager's role in making business decisions using accounting data. Topics include cost classification, behavior, and allocation, cost-volume-profit analysis, operating and capital budgeting, variance analysis, performance evaluation and responsibility accounting. NOTE: The Accounting major changed as of fall semester 2008 for freshmen. The changes are effective for transfer students beginning in fall 2010. Accounting majors admitted as freshmen in fall semester 2008 or after should register for Accounting 2521 instead of Accounting 2102 and need a C or better to progress in the major.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Actuarial Science, Business Management, Business, Business Plus, Construction Engr Tech, Construction Mgt Tech, Career and Technical Education, Economics, Economics, Entrprnrship & Innovation Mgt, Engineering Technology, Entrepreneurship, Finance, Financial Planning, General Business Studies, Horticulture, Human Resource Management, International Business, Intrnl Bus - TUJ, Law & Business, Legal Studies, Management Information Systems, Marketing, Real Estate, Risk Management and Insurance, Supply Chain Management, Statistical Sci + Data Analyt, Undeclared-Business & Mngt.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 2101|Minimum Grade of C-|May not be taken concurrently

OR ACCT 2901|Minimum Grade of C-|May not be taken concurrently.

ACCT 2501. Survey of Accounting. 3 Credit Hours.

This is an introductory course that will introduce students to the fundamental concepts of financial accounting and managerial accounting. Financial accounting information is produced, in accordance with generally accepted accounting principles (GAAP). It reports the results of operations to external users (suppliers, customers, investors, regulatory agencies, etc.). Managerial accounting information is produced, in response to specific management needs. It does not follow GAAP. Managerial accounting reports the results of operations of an entity consistent with the needs of internal users (managers, supervisors, etc.). The first half of this course focuses on the accounting cycle, the structure of the financial statements, and profitability analysis. The second half of the course focuses on decision making based on accounting data. Tools for analysis and the ability to apply those tools to various data sets will be developed. NOTE: There is no expectation that students should possess prior accounting knowledge.

College Restrictions: May not be enrolled in one of the following Colleges: Business & Mngmnt, Fox School.

Repeatability: This course may not be repeated for additional credits.

ACCT 2521. Cost Accounting. 3 Credit Hours.

The accumulation and analysis of cost accounting information for the valuation of products and services, internal decision making, and measurement of financial performance. NOTE: The Accounting major changed as of fall semester 2008 for freshmen. The changes are effective for transfer students beginning in fall 2010. New freshmen Accounting majors who were admitted in fall semester 2008 or after are not required to take Accounting 2102. You should register for Accounting 2521.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Actuarial Science, Business Management, Economics, Economics, Entrprnrship & Innovation Mgt, Entrepreneurship, Finance, Financial Planning, Human Resource Management, International Business, Law & Business, Legal Studies, Management Information Systems, Marketing, Real Estate, Risk Management and Insurance, Supply Chain Management, Statistical Sci + Data Analyt, Undeclared-Business & Mngt.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 2101|Minimum Grade of C-|May not be taken concurrently
OR ACCT 2901|Minimum Grade of C-|May not be taken concurrently.

ACCT 2901. Honors Financial Accounting. 3 Credit Hours.

Course develops knowledge of financial accounting theory, financial statement preparation, and the use of accounting data by managers and external users. Honors version of 2101 (0001). NOTE: May be used to fulfill the first portion of the accounting requirement for the Fox School of Business and Management. Accounting majors who started as freshmen in fall 2008 need a C or better to progress in the Accounting major.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Actuarial Science, Business Management, Business, Career and Technical Education, Economics, Economics, Entrprnrship & Innovation Mgt, Engineering Technology, Entrepreneurship, Finance, Financial Planning, General Business Studies, Horticulture, Human Resource Management, International Business, Law & Business, Legal Studies, Management Information Systems, Marketing, Real Estate, Risk Management and Insurance, Supply Chain Management, Statistical Sci + Data Analyt, Undeclared-Business & Mngt.

Cohort Restrictions: Must be enrolled in one of the following Cohorts: SCHONORS, UHONORS, UHONORSTR.

Course Attributes: HO

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

MATH 0701 to 0702| Required Courses:1|Minimum Grade of C-|May not be taken concurrently
OR STA1 Y|May not be taken concurrently
OR STA2 Y|May not be taken concurrently
OR MATH 1011|Minimum Grade of C-|May not be taken concurrently
OR MATH 1021|Minimum Grade of C-|May not be taken concurrently
OR STAT 1001|Minimum Grade of C-|May be taken concurrently
OR STT2 Y|May not be taken concurrently
OR ST1A Y|May not be taken concurrently
OR ST2A Y|May not be taken concurrently.

ACCT 2902. Honors Managerial Accounting. 3 Credit Hours.

Course provides an introduction to managerial accounting concepts and techniques and their use by decision makers. Honors version of 2102 (0002). NOTE: May be used to fulfill the second portion of the accounting requirement for the Fox School of Business and Management. The Accounting major has changed beginning fall semester 2008 for freshmen. These changes are effective for transfer students beginning in fall 2010. Accounting majors admitted as freshmen in fall semester 2008 or after are not required to take Accounting 2902. You should register for Accounting 2521.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Actuarial Science, Business Management, Business, Career and Technical Education, Economics, Economics, Entrprnrship & Innovation Mgt, Engineering Technology, Entrepreneurship, Finance, Financial Planning, General Business Studies, Horticulture, Human Resource Management, International Business, Law & Business, Legal Studies, Management Information Systems, Marketing, Real Estate, Risk Management and Insurance, Supply Chain Management, Statistical Sci + Data Analyt, Undeclared-Business & Mngt.

Cohort Restrictions: Must be enrolled in one of the following Cohorts: SCHONORS, UHONORS, UHONORSTR.

Course Attributes: HO

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 2101|Minimum Grade of C-|May not be taken concurrently
OR ACCT 2901|Minimum Grade of C-|May not be taken concurrently.

ACCT 3511. Intermediate Accounting I. 3 Credit Hours.

Accounting principles as they relate to financial reporting. Income determination, asset and liability valuation, and the form and content of financial statements are examined. NOTE: This course meets an upper-level major or business-elective requirement.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Actuarial Science, Business Management, Economics, Economics, Entrprnrship & Innovation Mgt, Entrepreneurship, Finance, Financial Planning, General Business Studies, Human Resource Management, International Business, Law & Business, Legal Studies, Management Information Systems, Marketing, Real Estate, Risk Management and Insurance, Supply Chain Management, Statistical Sci + Data Analyt, Undeclared-Business & Mngt.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

(ACCT 2101|Minimum Grade of C|May not be taken concurrently
OR ACCT 2901|Minimum Grade of C|May not be taken concurrently
OR ACC1 Y|May not be taken concurrently)
AND (ACCT 2521|Minimum Grade of C|May be taken concurrently)

ACCT 3512. Intermediate Accounting II. 3 Credit Hours.

A continuation of material begun in Accounting 3511. Stockholders' equity, earnings per share, and long-term investments will be covered along with complex revenue-recognition problems, pensions, leases, inter-period tax allocation, and cash flows. NOTE: This course meets an upper-level major or business-elective requirement.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Actuarial Science, Business Management, Economics, Economics, Entrprnrship & Innovation Mgt, Entrepreneurship, Finance, Financial Planning, Human Resource Management, International Business, Law & Business, Legal Studies, Management Information Systems, Marketing, Real Estate, Risk Management and Insurance, Supply Chain Management, Statistical Sci + Data Analyt, Undeclared-Business & Mngt.

College Restrictions: Must be enrolled in one of the following Colleges: Business & Mngmnt, Fox School.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

(ACCT 3511|Minimum Grade of C|May not be taken concurrently
OR ACCT 2511|Minimum Grade of C|May not be taken concurrently
OR ACCT 3911|Minimum Grade of C|May not be taken concurrently)
AND (ACCT 2521|Minimum Grade of C|May not be taken concurrently)

ACCT 3526. Accounting Information Systems. 3 Credit Hours.

An introduction to the evaluation and design of accounting information systems and the documentation and analysis of a client's hardware and software needs. Internal controls, networking options and security issues also are examined. Students receive hands-on experience with accounting software.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Actuarial Science, Business Management, Economics, Economics, Entrprnrship & Innovation Mgt, Entrepreneurship, Finance, Financial Planning, Human Resource Management, International Business, Law & Business, Legal Studies, Management Information Systems, Marketing, Real Estate, Risk Management and Insurance, Supply Chain Management, Statistical Sci + Data Analyt, Undeclared-Business & Mngt.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 2521|Minimum Grade of C|May not be taken concurrently.

ACCT 3531. Federal Taxes on Income. 3 Credit Hours.

An introduction to the concepts and logic underlying federal income tax law. Emphasis is given to the determination of income and allowable deductions for both individual and business entity taxpayers. The course also integrates some financial accounting and finance theory with federal tax law.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Actuarial Science, Business Management, Economics, Economics, Entrprnrship & Innovation Mgt, Entrepreneurship, Finance, Financial Planning, Human Resource Management, International Business, Law & Business, Legal Studies, Management Information Systems, Marketing, Real Estate, Risk Management and Insurance, Supply Chain Management, Statistical Sci + Data Analyt, Undeclared-Business & Mngt.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

(ACCT 3511|Minimum Grade of C|May not be taken concurrently)
OR ACCT 2511|Minimum Grade of C|May not be taken concurrently
OR ACCT 3911|Minimum Grade of C|May not be taken concurrently)
AND (ACCT 2521|Minimum Grade of C|May not be taken concurrently)

ACCT 3533. Advanced Accounting. 3 Credit Hours.

The major topics covered in this course include: business combinations, intercompany transactions, and other aspects of inter-corporate stock ownership necessary for the preparation of consolidated financial statements. Foreign currency transactions, foreign currency translation, partnership accounting, governmental accounting and not-for-profit accounting topics are introduced and discussed.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Actuarial Science, Business Management, Economics, Economics, Entrprnrship & Innovation Mgt, Entrepreneurship, Finance, Financial Planning, Human Resource Management, International Business, Law & Business, Legal Studies, Management Information Systems, Marketing, Real Estate, Risk Management and Insurance, Supply Chain Management, Statistical Sci + Data Analyt, Undeclared-Business & Mngt.

College Restrictions: Must be enrolled in one of the following Colleges: Business & Mngmnt, Fox School.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 3512|Minimum Grade of C|May not be taken concurrently.

ACCT 3561. International Accounting. 3 Credit Hours.

The purpose of this course is to provide an understanding of accounting issues arising from the increased globalization of business. Topics covered include: comparative cross-national financial reporting; efforts to harmonize cross-national accounting standards and practices and to develop international accounting standards; taxation and transfer pricing issues; and managerial control of global operations.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 2521|Minimum Grade of C|May not be taken concurrently.

ACCT 3580. Special Topics - Accounting. 1 to 3 Credit Hour.

Special topics in current developments in the field of accounting.

College Restrictions: Must be enrolled in one of the following Colleges: Business & Mngmnt, Fox School.

Repeatability: This course may be repeated for additional credit.

Pre-requisites:

(ACCT 2521|Minimum Grade of C|May not be taken concurrently)
AND (ACCT 3511|Minimum Grade of C|May not be taken concurrently)
AND (ACCT 3512|Minimum Grade of C|May be taken concurrently)

ACCT 3581. Co-operative Experience in Accounting. 3 Credit Hours.

This course is designed for students who have an Accounting Internship or Co-op Experience, either in the fall, spring or summer session. The course can also be taken by students accepted into the Volunteer Income Tax Assistance program, which runs only in spring semester. Course admittance is selective and requires an interview with the instructor.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Actuarial Science, Business Management, Economics, Economics, Entrprnrship & Innovation Mgt, Entrepreneurship, Finance, Financial Planning, Human Resource Management, International Business, Law & Business, Legal Studies, Management Information Systems, Marketing, Real Estate, Risk Management and Insurance, Supply Chain Management, Statistical Sci + Data Analyt, Undeclared-Business & Mngt.

College Restrictions: Must be enrolled in one of the following Colleges: Business & Mngmnt, Fox School.

Repeatability: This course may be repeated for additional credit.

Pre-requisites:

ACCT 3511|Minimum Grade of C|May not be taken concurrently
OR ACCT 2511|Minimum Grade of C|May not be taken concurrently
OR ACCT 3911|Minimum Grade of C|May not be taken concurrently.

ACCT 3582. Independent Study. 1 to 6 Credit Hour.

Students will prepare research papers under supervision of a faculty member. NOTE: Students who want to sit for the CPA exam or other professional designations may have to petition to have independent study credit accepted by the examining authority toward satisfying minimum education requirements.

College Restrictions: Must be enrolled in one of the following Colleges: Business & Mngmnt, Fox School.

Repeatability: This course may be repeated for additional credit.

ACCT 3596. Auditing. 3 Credit Hours.

A study and critical appraisal of current auditing standards related to the examination of financial statements by an independent auditor. The significance of the audit report; the nature, accumulation, and evaluation of evidence for balances and transaction cycles; and the moral and ethical problems of the auditor are some of the topics covered. An introduction to the provisions of the Sarbanes-Oxley Act and assurance services also is provided. This is a writing intensive course. Students must earn a grade of C in this course if they are using it to fill the writing intensive course requirement for their degree.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Actuarial Science, Business Management, Economics, Economics, Entrprnrship & Innovation Mgt, Entrepreneurship, Finance, Financial Planning, Human Resource Management, International Business, Law & Business, Legal Studies, Management Information Systems, Marketing, Real Estate, Risk Management and Insurance, Supply Chain Management, Statistical Sci + Data Analyt, Undeclared-Business & Mngt.

College Restrictions: Must be enrolled in one of the following Colleges: Business & Mngmnt, Fox School.

Course Attributes: WI

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

(ACCT 3511|Minimum Grade of C|May not be taken concurrently
OR ACCT 2511|Minimum Grade of C|May not be taken concurrently
OR ACCT 3911|Minimum Grade of C|May not be taken concurrently)
AND (ACCT 3526|Minimum Grade of C|May not be taken concurrently)
AND (BA 2196|Minimum Grade of C-|May not be taken concurrently
OR BA 2996|Minimum Grade of C-|May not be taken concurrently)

ACCT 3911. Honors Intermediate Accounting I. 3 Credit Hours.

Honors version of ACCT 3511 (2511/0011). Accounting principles as they relate to financial reporting. Income determination, asset and liability valuation, and the form and content of financial statements are examined. NOTE: This course meets an upper-level major or business-elective requirement.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Actuarial Science, Business Management, Economics, Economics, Entrprnrship & Innovation Mgt, Entrepreneurship, Finance, Financial Planning, General Business Studies, Human Resource Management, International Business, Law & Business, Legal Studies, Management Information Systems, Marketing, Real Estate, Risk Management and Insurance, Supply Chain Management, Undeclared-Business & Mngt.

Cohort Restrictions: Must be enrolled in one of the following Cohorts: SCHONORS, UHONORS, UHONORSTR.

Course Attributes: HO

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

(ACCT 2101|Minimum Grade of C|May not be taken concurrently
OR ACCT 2901|Minimum Grade of C|May not be taken concurrently
OR ACC1 Y|May not be taken concurrently)
AND (ACCT 2521|Minimum Grade of C|May be taken concurrently)

ACCT 3999. Honors Thesis I. 1 to 3 Credit Hour.

The first of a two-part sequence of courses in which independent research is conducted under the supervision of a thesis advisor from the Accounting department resulting in a substantial piece of original research, roughly 30 to 50 pages in length upon completion of Accounting 4999. The student must publicly present his/her findings at a Temple University Research Forum session or the equivalent during one of the two semesters during which these courses are undertaken.

Field of Study Restrictions: Must be enrolled in one of the following Majors: Accounting.

College Restrictions: Must be enrolled in one of the following Colleges: Business & Mngmnt, Fox School.

Cohort Restrictions: Must be enrolled in one of the following Cohorts: SCHONORS, UHONORS, UHONORSTR.

Course Attributes: HO

Repeatability: This course may be repeated for additional credit.

ACCT 4501. Accounting Senior Seminar. 3 Credit Hours.

Capstone course designed to enable students to evaluate generally accepted accounting principles, to relate accounting theory to accounting practice and to examine accounting issues with new technologies. The course is intended to serve as a transition from academe to professional practice.

Field of Study Restrictions: Must be enrolled in one of the following Fields of study: Accounting, Actuarial Science, Business Management, Economics, Economics, Entrprnrship & Innovation Mgt, Entrepreneurship, Finance, Financial Planning, Human Resource Management, International Business, Law & Business, Legal Studies, Management Information Systems, Marketing, Real Estate, Risk Management and Insurance, Supply Chain Management, Statistical Sci + Data Analyt, Undeclared-Business & Mngt.

College Restrictions: Must be enrolled in one of the following Colleges: Business & Mngmnt, Fox School.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

(ACCT 3512|Minimum Grade of C|May not be taken concurrently)
AND (ACCT 3531|Minimum Grade of C|May not be taken concurrently)
AND (ACCT 3596|Minimum Grade of C|May not be taken concurrently)

ACCT 4502. Senior Seminar - Management Accounting. 3 Credit Hours.

The senior seminar is a capstone course that builds on the base of the substantial knowledge you have acquired in previous courses in accounting. We will identify current issues in accounting, use the textbook as reference, and supplement it with information from other sources. The course has the following specific objectives: (1) Develop the ability to analyze current issues in accounting and their effects on financial statement analysis and management decision making; (2) Develop an understanding of the ethical issues in accounting and the ability to deal with ethical dilemmas; (3) Develop the communication skills necessary for success as an accounting professional; (4) Prepare students to transition from the Fox Business School to the business world; and (5) Prepare students for the Certified Management Accounting exam (CMA).

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

(ACCT 3512|Minimum Grade of C|May not be taken concurrently)
AND ACCT 3596|Minimum Grade of C|May not be taken concurrently)

ACCT 4999. Honors Senior Thesis II. 1 to 3 Credit Hour.

Independent research conducted under the supervision of a thesis advisor from the Accounting Department resulting in a substantial piece of original research, roughly 30 to 50 pages in length. Student must publicly present his/her findings at a Temple University Research Forum session or the equivalent if this was not done in Accounting 3999.

Field of Study Restrictions: Must be enrolled in one of the following Majors: Accounting.

College Restrictions: Must be enrolled in one of the following Colleges: Business & Mngmnt, Fox School.

Cohort Restrictions: Must be enrolled in one of the following Cohorts: SCHONORS, UHONORS, UHONORSTR.

Course Attributes: HO

Repeatability: This course may be repeated for additional credit.

Pre-requisites:

ACCT 3999|Minimum Grade of C-|May not be taken concurrently.