

Individual courses of instruction are subject to change or withdrawal at any time and may not be offered each term/semester or every year. Any course may be withdrawn from current offerings if the number of registrants is too small to justify conducting it. Consult the *Schedule of Classes* online (essc.unt.edu/registrar/schedule.htm) for the most up-to-date information concerning course offerings.

Graduate course listings and descriptions are found in the *Graduate Catalog*. **Exception:** Graduate listings for accounting courses are included in the *Undergraduate Catalog* since the BS and MS with a major in accounting are awarded simultaneously.

The graduate student enrolled in a 5000-level course that meets with a senior-level undergraduate course will be expected to complete additional requirements beyond those expected of undergraduates in the same course.

TCCNS numbers, when applicable, are indicated in parentheses immediately following the UNT course number in the course description except when two UNT courses are required to meet a TCCNS equivalent. See the “Texas Common Course Numbering System” chart for all equivalents.

Accounting

Accounting, ACCT

2010 (ACCT 2301 or 2401). Accounting Principles I (Financial Accounting). 3 hours. External uses of accounting information; interpretation of accounting data; analysis of financial statements; income and cash flow analysis; nature of assets and liabilities; understanding accounting reporting process. Prerequisite(s): ECON 1100 and MATH 1100 are recommended. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). Students may not retake this course once they have completed (with a C or better) a course for which this is a prerequisite.

2020 (ACCT 2302 or 2402). Accounting Principles II (Managerial Accounting). 3 hours. Uses of accounting data by business management; cost behavior analysis; cost-volume profit analysis; budgetary controls; responsibility accounting; standard costing; capital budgeting; analysis of financial reports; income taxation. Internal use of operational and financial accounting information; terminology; activity analysis and cost behavior; tools for pricing, product, and investment decisions; functional area use of accounting data; quality; budgeting; and introduction to individual taxes. Prerequisite(s): ACCT 2010 with a grade of C or better; ECON 1100 and MATH 1100 are recommended. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). Students may not retake this course once they have completed (with a C or better) a course for which this is a prerequisite.

3110. Intermediate Accounting I. 3 hours. An in-depth study of the process of preparing and presenting financial information about an entity for outside users (Part I). Topics vary but typically include: standard setting; the accounting cycle including data accumulation, adjustments and preparation of financial statements; and valuation. There is a focus on the recognition, measurement and disclosure of revenue; inventory and cost of sales; and plant assets. Prerequisite(s): ACCT 2010, 2020 with grades of C or better; ECON 1100, 1110; MATH 1100 or 1190; BCIS 2610. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). Students may not retake this course once they have completed (with a C or better) a course for which this is a prerequisite.

3120. Intermediate Accounting II. 3 hours. An in-depth study of the process of preparing and presenting financial information about an entity for outside users (Part II). Topics vary but typically include analysis of recognition, measurement and disclosure of: equity investments, financing activities (bonded debt, leases, pensions), income taxes, stockholders' equity, specialized reporting problems and cash flow. Prerequisite(s): ACCT 2010, 2020, 3110 with grades of C or better; ECON 1100, 1110; MATH 1100 or 1190; BCIS 2610. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). Students may not retake this course once they have completed (with a C or better) a course for which this is a prerequisite.

3270. Cost Accounting. 3 hours. Accounting in manufacturing operations; cost concepts and classifications; cost accounting cycle; accounting for materials, labor and burden; process cost accounting; budgeting; standard costs; cost reports; direct costing and differential cost analysis. Prerequisite(s): ACCT 2010, 2020 with grades of C or better; ECON 1100, 1110; MATH 1100, 1190; BCIS 2610. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). Students may not retake this course once they have completed (with a C or better) a course for which this is a prerequisite.

3405. Professional Development. 1 hour. Enables students to develop knowledge, skills and attitudes necessary to function effectively and succeed in the business world. Topics vary but typically include dressing for success, confidence and motivation, self-assessment, handling conflict and stress, personal and business ethics, dining etiquette, resume writing, professional certification opportunities, job search and interviewing, and the necessity for continuous self-improvement. In addition to faculty instruction, topics are covered by using former students and other guest lecturers from business, industry and government to expose students to career enhancing opportunities and to provide valuable insights from first-hand experiences. Prerequisite(s): ACCT 3120 (may be taken concurrently). Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities).

4100. Accounting Systems. 3 hours. Introduction to technology/accounting information systems and their interface with processes and process re-engineering. Application of systems development life cycle to the engineering of accounting information systems. Emphasis on auditing system security and integrity. Coverage of project management and accounting systems development. Practical experience with a commercial accounting package. Prerequisite(s): ACCT 2010, 2020, 3110 with grades of C or better; ECON 1100, 1110; MATH 1100, 1190; BCIS 2610 and 3610. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). Students may not retake this course once they have completed (with a C or better) a course for which this is a prerequisite.

4130. Financial Statement Analysis. 3 hours. Ratio analysis and interpretation of balance sheet and income statement data. Account classifications and income measurements; company ratios, trends and present position; development of industry standards and status of business indicators as a guide for economic forecasts. Prerequisite(s): ACCT 2010, 2020 with grades of C or better; ECON 1100, 1110; MATH 1100, 1190; BCIS 2610. Not open to accounting majors. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). Offered fall term/semester only.

4140. Advanced Accounting Principles. 3 hours. Problems connected with income determination and equity accounting, and consolidated statements; domestic and foreign branches, and international accounting; statement of affairs; fiduciaries; actuarial science. Prerequisite(s): ACCT 2010, 2020, 3110, 3120 with grades of C or better; ECON 1100, 1110; MATH 1100, 1190; BCIS 2610. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). Offered evening in fall; day in spring and summer terms/semesters.

4270. Managerial Accounting. 3 hours. Nature, measurement and analysis of accounting data appropriate to managerial decision making, and comprehensive budgeting; statistical cost estimation; cost-volume-profit analysis; gross profit analysis; application of probability to cost control; capital planning. PERT-cost. Prerequisite(s): ACCT 2010, 2020, 3270 with grades of C or better; ECON 1100, 1110; MATH 1100, 1190; BCIS 2610. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). Offered day in fall; evening in spring and summer terms/semesters.

4300. Federal Income Taxation. 3 hours. Introduction, problems of tax bases and rates; history of the federal income tax; determination of federal income tax base and application of rates; economic and social implications of taxation. Prerequisite(s): ACCT 2010, 2020 with grades of C or better; ECON 1100, 1110; MATH 1100, 1190; BCIS 2610; senior standing. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities).

4400. Auditing — Professional Responsibilities. 3 hours. Introduction to auditing and the professional responsibilities of a career in any specialty of the accounting profession. Topics include the legal and ethical responsibilities of accountants; professional auditing standards; the acquisition, evaluation and documentation of audit evidence; reports on

the results of the engagement. Prerequisite(s): ACCT 2010, 2020, 3110, 3120, 4100 with grades of C or better; ECON 1100, 1110; MATH 1100, 1190; BLAW 3430; BCIS 2610. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities).

4410. Auditing — Evidence. 3 hours. The investigation of accounting information. This is an introductory course in all aspects of the investigative process in auditing. Topics include evaluation in internal control, compliance testing, substantive testing, operational audits, statistical sampling and auditing EDP. Prerequisite(s): ACCT 2010, 2020, 3110, 3120, 4100, 4400 with grades of C or better; ECON 1100, 1110; MATH 1100, 1190; BCIS 2610; BLAW 3430; DSCI 2710, 3710. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities).

4420. International Accounting. 3 hours. Integrates the functional areas of accounting and demonstrates how accounting relates to the disciplines in the College of Business Administration core. Cross-functional and global approaches to organizational issues are emphasized. Enhances the ability of students to think critically, and to develop knowledge, skills, and attitudes necessary to compete effectively in the global business world. Topics covered include: multinational strategy, global perspectives in accounting, environmental, social and political influences on accounting, accounting information systems in a multinational enterprise, performance evaluation in a multinational enterprise, and the exploration of timely topical issues such as NAFTA, the European Union, and the globalization of securities markets. Prerequisite(s): ACCT 4100 with a grade of C or better. Students may not retake this course more than once. (This course may not be taken more than twice, whether at UNT or at other colleges and universities.)

4800. Internship. 3 hours. Supervised work in a job relative to student's career objective. Prerequisite(s): student must meet the employer's requirements and have consent of the professional program director. May be repeated, but only 3 hours may apply toward degree program credit.

4900-4910. Special Problems. 1-3 hours each.

4951. Honors College Capstone Thesis. 3 hours. Major research project prepared by the student under the supervision of a faculty member and presented in standard thesis format. An oral defense is required of each student for successful completion of the thesis. Prerequisite(s): completion of at least 6 hours in honors courses; completion of at least 12 hours in the major department in which the thesis is prepared; approval of the department chair and the dean of the school or college in which the thesis is prepared; approval of the dean of the Honors College. May be substituted for HNRS 4000.

Graduate Courses, ACCT

5020. Accumulation and Analysis of Accounting Data. 1.5 hours.

5110. Fundamentals of Accounting Research. 3 hours.

5120. Using Information Systems in Accounting. 3 hours.

5130. Accounting for Management. 3 hours.

5140. Advanced Accounting Analysis. 3 hours.

5150. The Development of Accounting Theory. 3 hours.

- 5160. Issues in Financial Accounting and Standard Setting.** 3 hours.
- 5180. Topics in Financial Accounting.** 3 hours.
- 5250. Strategic Cost Management.** 3 hours.
- 5270. Managerial Cost Accounting.** 3 hours.
- 5310. Tax Research and Administrative Procedure.** 3 hours.
- 5320. Taxation of Corporations, Partnerships and Fiduciaries.** 3 hours.
- 5330. Taxation of Corporations and Shareholders.** 3 hours.
- 5360. Advanced Topics in Federal Taxation.** 3 hours.
- 5370. Family Tax Planning and Contemporary Topics.** 3 hours.
- 5410. Audit — Investigative Process.** 3 hours.
- 5430. Auditing — Special Problems.** 3 hours.
- 5440. EDP Control and Auditing.** 3 hours.
- 5450. Seminar in Internal Auditing.** 3 hours.
- 5470. Auditing — Advanced Theory.** 3 hours.
- 5520. Government and Other Non-Profit Accounting.** 3 hours.
- 5630. Accounting Systems and Controls.** 3 hours.
- 5710. Petroleum Accounting.** 3 hours.
- 5760. Contemporary Issues in Accounting.** 3 hours.
- 5800. Internship.** 1–3 hours.
- 5900–5910. Special Problems.** 1–3 hours each.
- 6010. Seminar on Market-Based Research and Positive Accounting Theory.** 3 hours.
- 6190. Seminar on Theory Development and Theory Formulation.** 3 hours.
- 6290. Seminar on Behavioral Research in Accounting.** 3 hours.
- 6900–6910. Special Problems.** 1–3 hours each.
- 6940. Individual Research.** Variable credit.
- 6950. Doctoral Dissertation.** 3, 6 or 9 hours.

Aerospace

Aerospace Studies, AERO

- 1030–1040. The Foundation of the United States Air Force.** 1 hour each. (1;1) Survey of the structure and missions of Air Force organizations; officership and professionalism; and an introduction to communication skills.
- 2030–2040. The Evolution of the U.S.A.F. Air and Space Power.** 1 hour each. (1;1) Focus on factors contributing to the development of air power from the earliest beginnings through two world wars; the evolution of air power concepts and doctrine; the global war on terrorism; and an assessment of communicative skills.
- 2920. Cooperative Education in Aerospace Studies.** 1–3 hours. Supervised work in a job directly related to the student's major, professional field of study or career objective. Prerequisite(s): student must meet employer's requirements and have consent of the division chair. May be repeated for credit.

3310–3320. Leadership Studies. 4 hours each. (3;1) Study of leadership and quality management fundamentals, professional knowledge, leadership ethics and communication skills required of an Air Force officer. Case studies are used to examine Air Force leadership and management situations as a means of demonstrating and exercising practical application of the concepts being studied.

3320. Prerequisite(s): AERO 3310.

4310–4320. National Security Affairs/Preparation for Active Duty. 4 hours each. (3;1) Examines the need for national security, analyzes the evolution and formulation of the American defense policy, strategy, and joint doctrine; investigates the methods for managing conflict; and overview of regional security, arms control and terrorism. Special topics of interest focus on the military as a profession, officership, the military justice system, civilian control of military, preparation for active duty, and current issues affecting military professionalism.

4310. Prerequisite(s): AERO 3310 and 3320.

4320. Prerequisite(s): AERO 3310, 3320 and 4310.

4920. Cooperative Education in Aerospace Studies. 1–4 hours. Supervised work in a job directly related to the student's major, professional field of study or career objective. Prerequisite(s): 12 hours credit in aerospace studies; student must meet employer's requirements and have consent of the division chair. May be repeated for credit.

Military Science Courses Offered at the University of Texas at Arlington

Students wishing to enroll in the following UTA courses may do so through UNT registration. Course descriptions are taken from information available as of January 2007. Contact the Department of Military Science at UTA for the most current information.

Military Science, MILS

- 1141. Foundations of Leadership.** 1 hour. (1;3) Fundamental concepts of leadership in a profession in both classroom and outdoor laboratory environments. The study of time management skills, basic drill and ceremony, physical fitness, rappelling, leadership reaction course, first aid, making presentations and marksmanship. Concurrent enrollment in MILS 1180 leadership lab and mandatory participation in independent physical fitness training, plus optional participation in a weekend field training exercise.
- 1142. Introduction to Leadership.** 1 hour. (1;3) Application of principles of leadership through participation in physically and mentally challenging exercises with upper-division ROTC students. Course focuses on communication skills, organizational ethics, and study and time management techniques. Concurrent enrollment in MILS 1180 leadership lab and mandatory participation in individual physical fitness training, plus optional participation in a weekend field training exercise.