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<td>ACCT 3090</td>
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<td>ACCT 3120</td>
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<td>ACCT 3222</td>
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<td>ACCT 3313</td>
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ACCT 2100 Principles of Accounting
Offered each semester. Not open to students in remedial English or remedial mathematics. Not open to freshmen. An introduction to the accounting model and financial statement preparation with emphasis on the concepts and terminology needed to understand a typical corporate report. Topics covered include: current and long-term assets, current and long-term liabilities, stockholders equity, revenues and expenses.

ACCT 2130 Management Accounting
Offered each semester. Prerequisite: ACCT 2100. Not open to freshmen. Not for credit toward a degree in Accounting. A study of the accounting process of the firm and its role in managerial planning, control, and decision-making; analysis and interpretation of financial statements.

ACCT 3090 Internship in Accounting
Students will engage in at least ten hours per week at the site of an assigned participating organization that directs the interns in specific projects relating to their majors. Students wishing to take this course should apply during the semester prior to the internship. This course may be repeated for a total of six hours of credit, of which only three hours can apply toward a B.S. degree in Accounting. Pass/Fail grading.

ACCT 3091 Internship in Accounting
Prerequisite: consent of department. Students will engage in work at the site of an assigned participating organization that directs the interns in specific projects relating to their majors. Students wishing to take this course should apply during the semester prior to the internship. Students working 30 hours or more per week may receive six hours credit in one semester, of which only three hours can apply toward a B.S. degree in Accounting. This course may not be repeated for credit. Students may not receive credit for both ACCT 3091 and ACCT 3090. Pass/Fail grading.

ACCT 3120 Accounting Lab
Prerequisite: ACCT 2100 concurrent enrollment in or credit for BA 2780 and concurrent enrollment in or credit for ACCT 3121. Practical applications of the accounting cycle and internal controls using a practice case. The class meets for two hours once a week.

ACCT 3121 Intermediate Accounting I
Offered each semester. Prerequisite: completion of ACCT 2100 with a grade of C or better. Not open to freshmen. A study of financial accounting with emphasis on the asset section of the balance sheet.

ACCT 3122 Intermediate Accounting II
Offered each semester. Prerequisite: completion of ACCT 3121 with a grade of C or better. A study of financial accounting with emphasis on the liability and owner's equity sections of the balance sheet and the statement of cash flow.

ACCT 3123 Advanced Financial Accounting
Offered each semester. Not open to freshmen. Prerequisite: Accounting 3122 with a grade of C or better and Accounting 3120. Financial accounting theory, concepts, methodology, and structure. Topics covered will include partnerships, business combinations, consolidations, and SEC reporting problems.

ACCT 3124 Governmental Accounting
Offered each semester. Prerequisite: Completion of ACCT 3121 with a grade of C or better. Financial accounting theory, concepts, methodology, and structure. Topics covered, in addition to governmental accounting, include not-for-profit accounting, international accounting, estates and trusts, insolvency and troubled debt restructuring.

ACCT 3131 Cost Accounting I
Offered each semester. Prerequisite: six hours of accounting. An introduction to the development and use of accounting information for internal business decisions. Topics include: cost terminology, classification schemes, methods of cost accumulation and analysis, budgets and standard costs, cost-volume-profit relationships, and other accounting fundamentals for production, marketing, and financing decisions.

ACCT 3141 Accounting Information Systems
Offered each semester. Prerequisites: BA 2780 and three semester hours of accounting. Not open to freshmen. The integration of information flows of various segments of a business organization into an information system of the total organization, with emphasis on the accounting aspects of electronic data processing.

ACCT 3152 Tax Accounting I
Offered each semester. Prerequisite: six hours of accounting. A comprehensive study of federal income tax concepts for the development of income and related deductions. The impact of tax considerations in business decisions.

ACCT 3161 Auditing
Offered each semester. Prerequisites: ACCT 3122 with a grade of C or better or consent of department. Auditing ethics, standards, and procedures and their application by independent public accountants.

ACCT 3191 Independent Study
1 cr. min./3 cr. max. Offered each semester. Prerequisite: approval of the directed individual study by the department chair and the supervising professor is required prior to registration. The student should refer to the COLLEGE OF BUSINESS ADMINISTRATION POLICY ON UNDERGRADUATE DIRECTED INDIVIDUAL STUDY available in the Accounting Department. The course is arranged individually in order to provide latitude for specialized study and research under the direction of a faculty member. Progress reports, readings, conferences, and research paper are required. May be repeated for up to six hours credit.

ACCT 3999 Senior Honors Thesis
1 cr. min./6 cr. max. Offered each semester. This course is open to Honors Students only, with admission by approval of the Directors of the Honors Program in Accounting and the University Honors Program. The course may be repeated for credit for a total of six credit hours until a thesis is accepted following oral defense.

ACCT 4126/G Survey of International Accounting
Offered each semester. Prerequisite: Accounting 3122 or consent of department. An overview accounting in an international context and related issues. Topics covered include the international accounting environment, classification schemes, comparative accounting practice, accounting standards, foreign currency, reporting and disclosure, auditing and taxation. Credit will not be given for this course and for ACCT 6126.
AACCT 4132/G Cost Accounting II 3 cr.
Prerequisite: ACCT 3131. Advanced work in the development and use of accounting information for internal business decisions. Topics include structure of managerial accounting theory; cost classifications and methods of cost estimation; decision models; standards and control; accounting information for production, marketing, and financing decisions.

AACCT 4142/G IT Auditing & Advanced Accounting 3 cr.
Prerequisite: ACCT 3141 or equivalent. Information systems and accounting theory applied to advanced computerized information (information technology or IT) systems with emphasis on internal controls and auditing techniques.

AACCT 4150/G Taxation for Business Decisions 3 cr.
Not open to all accounting majors. A survey of federal income taxes including the study of the development of taxable income and deductions for individuals, partnerships, and corporations along with application to business decisions and tax planning. Credit will not be given for both ACCT 4150 and ACCT 4160.

AACCT 4152/G Tax Accounting II 3 cr.
Offered each semester. Prerequisite: Accounting 3152. Research methods in taxation. Intensive treatment of tax problems of partnerships, corporations, and fiduciaries. Study of federal estate and gift taxes.

AACCT 4153/G Individual Tax Planning 3 cr.
Prerequisite: Accounting 3152 or consent of department. Exploration of those areas most productive of tax saving opportunities for the individual. Timing of reporting income and deduction and the use of various tax-saving legal instruments will be covered.

AACCT 4154/G Estate and Gift Taxation 3 cr.
Prerequisite: consent of department. ACCT 4152 recommended. Taxation of gratuitous transfers under the federal estate and gift tax code. Emphasis will be given to the community property laws of Louisiana as they influence gift and estate taxation.

AACCT 4162/G Advanced Auditing 3 cr.
Prerequisite: Accounting 3161. Current auditing concepts and prospective developments in professional and internal auditing. Cases and readings used to illustrate applications of auditing standards, statistical sampling, professional ethics, and legal liability.

AACCT 4167/G Internal Auditing 3 cr.
Prerequisite: ACCT 3122 (with a grade of C or better) and consent of department. A study of internal auditing ethics, standards, and concepts. Students should apply a semester in advance for consent of the department. Students taking this course for graduate credit must complete an additional course project. Credit will not be given for both ACCT 4167 and ACCT 4168.

AACCT 4168/G Operational Auditing 3 cr.
Prerequisite: ACCT 3122 (with a grade of C or better) and consent of department. Operational, efficiency, and effectiveness audits, and relevant internal auditing standards. Cases and readings used to illustrate internal auditing standards and applications of internal audit practices. Students taking this course for graduate credit must complete an additional course project. Credit will not be given for both ACCT 4168 and ACCT 4169.

AACCT 4171/G Survey of Governmental and Institutional Accounting 3 cr.
A study of internal budgeting and reporting systems, techniques of measurement and data collection, and preparation of financial statements for governmental bodies and non-profit organizations. A computer project, which entails the use of a spreadsheet, is required. Not open to accounting majors. For students with little or no previous work in accounting.

AACCT 4180/G Oil and Gas Industry: Accounting Problems 3 cr.
Prerequisite: six hours of accounting or consent of department. A study of current reporting practices and problems associated with accounting in the oil and gas industry. A review of the industry reporting requirements to state agencies, federal agencies, economic interest holders from both the operator and nonoperator points of view, as well as general purpose financial statements.

AACCT 4190/G Contemporary Accounting Topics 3 cr.
Prerequisite: consent of department. A study in depth of one or more subjects currently of concern in the field of accounting. May be repeated for credit when the topics vary. No more than six semester hours of credit will be allowed.

AACCT 4195 Internship in Internal Auditing 1 cr. min./3 cr. max.
Prerequisite: Accounting 4167 and consent of department. (Pass/Fail) At least ten hours per week of learning experience under the general supervision of a faculty member and direct supervision of a professional internal audit manager or director. Students desiring to take this course should apply a semester in advance since enrollment is limited by the internships available. Pass/Fail grading is based on a written report by the professional supervisor, a written report by the student, and the faculty member's evaluation. Accounting majors cannot use this course as an accounting elective for degree credit. This course is not open for graduate credit. This course may be repeated for a total of three hours of credit.

AACCT 4400 Survey of Financial Accounting 3 cr.
A user-oriented approach to the fundamentals of financial accounting. Emphasis will be placed on the interpretation of financial information and on the measurement of product costs as well as the consequences of business decisions. Not open to College of Business undergraduate majors or to graduate accounting students. This course may not be taken for graduate credit.

AACCT 6125 Studies in Accounting Theory 3 cr.
Prerequisites: Accounting 2121 and 3122. A study of underlying concepts of financial accounting with application to problem areas. Critical analysis of current pronouncements on accounting postulates and principles.

AACCT 6126 International Accounting 3 cr.
Prerequisite: Accounting 3122 or consent of department. Credit will not be given for both ACCT 4126 and ACCT 6126. The external and internal reporting problems associated with multinational business entities and other organizations. The objectives of the course are (1) to provide an overview of the international structures which have evolved in response to international accounting problems (2) to review the literature relating to these problems and (3) to develop the analytical capabilities necessary to deal with international accounting issues.

AACCT 6150 Advanced Accounting Analysis for Decision Making 3 cr.
Offered each semester. Prerequisites: Accounting 4400 or 2100 and 230. A study of the analysis of accounting and other data relating to alternative business possibilities as an aid to management decision making. Not open to students in the M.S. in Accounting program or students who have an undergraduate degree in accounting.

AACCT 6151 Accounting in Health Care Settings 3 cr.
A survey of the financial and managerial accounting principles and procedures necessary to make strategic and operational decisions in a managed care environment. Topics include financial statement structure and analysis, cost accounting, budgeting, analysis of variances from budget, cost-volume-profit analysis, analysis of financial ratios, and accounting methods in the health care industry.
non-routine decisions, rate setting and current issues in accounting for health care. Not open to students in the M.S. in Accounting or the M.S. in Accounting-Taxation Option programs.

ACCT 6152 Strategic Cost Management 3 cr.
Prerequisite: Accounting 3151 or 6130 or consent of department. An analytical and case approach to the study of the role of cost management information in the management of business and not-for-profit organizations. The use of cost management information is examined in strategic management, planning and decision making, management and operational control, and financial reporting.

ACCT 6153 Studies in Managerial Accounting 3 cr.
Prerequisite: Accounting 3131 or 6150. Readings and research in accounting relative to internal management, including cost accumulation and control systems, decision systems, and contemporary issues in management accounting.

ACCT 6143 Seminar in Accounting Information Systems 3 cr.
Prerequisites: Accounting 3141 or equivalent. To develop an understanding of the concepts of information systems, their design and operation, and to relate these concepts to the economic information requirements, information flows, decision criteria, and control mechanisms in the business organization.

ACCT 6150 Tax Factors in Management Decisions 3 cr.
Prerequisite: consent of department. Credit will not be given for both ACCT 6150 and ACCT 4150. Tax consequences related to business decisions. Designed for students enrolled in the MBA program. Not open to students in the M.S. in Accounting program or students who have an undergraduate degree in accounting.

ACCT 6151 Federal Tax Practice Procedure and Report Writing 3 cr.
Fall semester. Prerequisite: ACCT 3152 or consent of department. A course to acquaint the student with the organization of the Internal Revenue Service and its relation to practice, tax research techniques, and ethical tax practice.

ACCT 6153 Taxation of Corporations and Shareholders 3 cr.
Fall semester. Prerequisite: ACCT 4152 or consent of department. ACCT 6151 is recommended. Analysis of the tax treatment, tax problems, and tax planning techniques involving transactions between corporations and their shareholders; transfers to a corporation; capital structure; dividends and preferred stock; and an introduction to corporate divisions and reorganizations.

ACCT 6154 Advanced Taxation of Corporations and Shareholders 3 cr.
Prerequisite: ACCT 6153 or consent of department. Advanced analysis of corporate reorganizations and divisions; carryover of tax attributes; limitations; affiliated corporations; personal holding companies and collapsible corporations.

ACCT 6155 Tax Problems of Employee Retirement Plans 3 cr.
Prerequisite: consent of department. Provides a working knowledge of the qualification and operating requirements of the various deferred compensation plans available under the current Internal Revenue Code.

ACCT 6156 Advanced Taxation of Partnerships and Professional Corporations 3 cr.
Prerequisite: ACCT 4152 or consent of department. ACCT 6151 recommended. The study of the tax problems of service partnerships including such topics as dissolution of the partnership, sale of the partnership interest, and retirement provisions. The professional partnership will be compared with the professional corporation as to the advantages and disadvantages of each.

ACCT 6157 Consolidated Tax Returns 3 cr.
Prerequisite: ACCT 6153 or consent of department. Federal income taxation of corporations filing consolidated returns. Emphasis will be given to the various provisions affecting the taxable income of the affiliated group of corporations including the treatment of various loss carryovers, credits, specially treated transactions, allocation of consolidated tax liability, earnings and profits, investment in affiliates, dividends, and disposition of stock of a subsidiary.

ACCT 6158 Taxation of Property Transactions 3 cr.
Prerequisite: consent of department. Federal income taxation of property transactions including nontaxable exchanges, involuntary conversions, historic structures, equipment leasing, leasebacks, installment sales, tax shelters, and other related topics.

ACCT 6159 International Taxation 3 cr.
Prerequisite: ACCT 3152 or consent of department. A study of the major topic areas in U.S. taxation of transnational transactions. Emphasis will be placed on the law affecting individuals and corporations. Some possible topics are the foreign tax credit, source of income rules, subpart F, intercompany pricing, foreign sales corporations, etc.

ACCT 6163 Seminar in Auditing 3 cr.
Prerequisite: ACCT 3161. A study of advanced problems and current developments in auditing. Topics include auditing theory, practice, problems, ethics, legal environment, and other current topics.

ACCT 6164 Ethical Issues in Accounting 3 cr.
Prerequisite: ACCT 6125 or consent of department. The study of major legal precedents and ethical issues facing the accounting profession utilizing case analyses.

ACCT 6167 Internal Auditing Concepts 3 cr.
Prerequisites: ACCT 3122 (with a grade of C or better) and consent of department. A study of the concepts and standards of internal auditing with application to problem areas. Assigned project(s) will involve the use of critical analysis of internal auditing situations. Students should apply a semester in advance for consent of the department. Students cannot receive credit for both ACCT 4167 and 6167.

ACCT 6168 Internal and Operational Auditing 3 cr.
Prerequisite: ACCT 3122 (with a grade of C or better) and consent of the department. Internal, operational auditing and internal auditing standards. Practical applications of internal auditing concepts through the use of readings, cases, and projects. Credit will not be given for both ACCT 4168 and 6168.

ACCT 6169 Fraud Examination 3 cr.
Prerequisite: Accounting 2100 or 4400 or consent of department. An analytical and case approach to the study of how and why fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved.

ACCT 6171 Seminar in the Historical Development of Accounting 3 cr.
Prerequisite: consent of department. The study of the historical development of accounting, the stakeholders, and philosophies that shaped its past and present and will influence its future.

ACCT 6172 Financial Control of Governmental and Other Not-for-Profit Organizations 3 cr.
Prerequisite: ACCT 2100 or 4471 or consent of department. A study of the management control problems of governmental and not-for-profit organizations. Emphasis will be placed on the use of financial information for controlling the operations of governmental and nonprofit organizations. Topics include: 1) budgeting 2) pricing of services 3) measurement and evaluation of performance and 4) the basic design of an information system.

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ACCT 6173 State and Local Taxation 3 cr.
Prerequisite: Consent of the department. An examination of the state taxation of multiple-state business entities, including income taxes, sales/use taxes and property taxes. One focus of the class will be the constitutional issue of the nexus and situs, as it applies to income and sales/use taxes. In addition, the apportionment and/or allocation of income between states, as well as the determination of taxable sales and the situs of property will be covered. The taxation of e-commerce will be an area of special concern.

ACCT 6185 Strategic Business Planning 3 cr.
Prerequisite: Fifteen hours of graduate Accounting classes or consent of the department. This course introduces future accounting professionals to the managerial/organizational decisions in which they may be expected to be involved. It will highlight the impact of taxes and accounting on all aspects of the corporation, from formation to liquidation. The course will be case-driven with examples taken from actual business scenarios wherever possible. Different planning tools will be discussed, such as timing, negotiating and transforming.

ACCT 6190 Contemporary Tax Accounting Topics 3 cr.
Prerequisite: consent of department. This course will be used to offer tax topics of current interest to the student community. Topics such as Real Estate Taxation, Taxation of Natural Resources, Tax Exempt Organizations, Tax Aspects of International Transactions, and others may be offered from time to time. May be repeated for credit when topics vary.

ACCT 6191 Seminar in Contemporary Accounting Topics 3 cr.
Prerequisite: consent of department. An examination and discussion of the non-tax accounting topics of current interest. May be repeated for credit when topics vary.

ACCT 6192 Special Topics in Accounting 1 cr. min./4 cr. max.
An intensive study of selected special topics in Accounting. Topics will vary on the basis of contemporary needs – as dictated by the discipline, interests of the students and interests of the instructor. Section number will correspond with credit to be earned.

ACCT 6194 Internship in Accounting 3 cr.
Prerequisite: 15 hours of MBA courses with at least a 3.0 GPA and consent of the department. The student will work a minimum of 150 hours during the semester at the site of a participating organization that directs the intern in a specific Accounting project. Students must in addition engage in extensive outside research in the subject area related to their internship and submit a substantial report on this research reflecting a graduate level of learning. Enrollment is limited. May not be repeated for credit. Students wishing to take this course should apply a semester in advance with their research proposal and obtain approval prior to the internship semester. May not be used for degree credit in the Masters of Science in Accounting programs or as a substitute for the required accounting course in the MBA program.

ACCT 6195 Directed Study 3 cr.
Offered each semester. Prerequisite: consent of department. Readings, conferences, reports, and a research project under the direction of a member of the graduate faculty.