

ACCOUNTING

Required Courses for the Accounting Area of Emphasis:

ACCT 3220: Corporate Financial Reporting I (3)

ACCT 3230: Corporate Financial Reporting II (3)

ACCT 3320: Cost Management (3)

ACCT 3440: Income Taxation (3)

And a minimum* of one of the following Accounting Emphasis Elective Courses:

ACCT 4240/5240: Advanced Financial Accounting (3)

ACCT 4250/5250/6250: Financial Statement Analysis (3)

ACCT 4540/5540: Accounting Information Systems (3)

ACCT 4620/5620: Auditing (3)

ACCT 4330/5330: Advanced Cost Management (3)

ACCT 4820/5820: Accounting and Finance for the Energy Industry (3)

ACCT 4827/5827/CESR 4827: Integrated Reporting for Socially Responsible Strategies (3)

Required Senior Capstone Course:

ACCT 4850: Senior Seminar in Accounting (3)

**additional Accounting (ACCT) courses may be taken & applied to Business Electives*



Leeds School of Business:

Undergraduate Student Services

Koelbel S210

Academic Advising

Website: www.colorado.edu/lbusiness/advising

Appointments: (303) 492-6515,

leeds.ly/uqadvising

Career Development

Website:

www.colorado.edu/business/career

Appointments: (303) 492-1808

leeds.ly/careeradv

- **Students entering Leeds in Fall 2014 or later will follow this advising plan.**
- The Accounting Area of Emphasis takes 3 semesters (beyond the business core) to complete and requires a total of 18 credit hours (6 courses)
- Completing Accounting Area of Emphasis undergraduate coursework alone does not qualify students for the **CPA exam**
- Those planning to apply for the concurrent BS/MSBA program should complete ACCT 3220, 3230, 3320, and 3440, during their junior year
- Only students who have been admitted into the BS/MSBA program may take 5000 and/or 6000 level courses
- Refer to "Four-Year Plans" (available at www.colorado.edu/leeds/advising) for "Accounting Four-Year Plan" course sequencing

CONCURRENT BS/MSBA ACCOUNTING PROGRAM

This degree best prepares students for becoming a CPA. It is a 150-credit-hour program. Students earn a BSBA (120 credits) with an Area of Emphasis in Accounting or Finance. The BSBA is awarded concurrently with the MSBA (30 credits). The MSBA requires that students have an emphasis in financial accounting or taxation. For admission details, visit www.colorado.edu/leeds/academics/concurrent-bsba-msba-accounting. Apply in the spring of your junior year if you meet the minimum requirements. If admitted, you will take undergraduate- and graduate-level courses during your fourth/fifth years.

ACCT 3220: Corporate Financial Reporting I (3)

First of a two-course sequence intended to provide students with increased fluency in the language of business. Focuses on the U.S. and international accounting concepts and methods that underlie financial statements and the related implications for interpreting financial accounting information. Prerequisites: BCOR 2000, BCOR 2200, & 52 credits completed.

ACCT 3230: Corporate Financial Reporting II (3)

Second in a two-course sequence building and extending detailed knowledge of preparation, analysis, and use of financial statements. Prerequisites: ACCT 3220 & 52 credits completed.

ACCT 3320: Cost Management (3)

Provides cost analysis for the support of management decision-making. Analyzes activities, cost behavior, the role of accounting in planning, financial modeling, and managerial uses of cost data. Prerequisites: BCOR 2000, BCOR 2200, & 52 credits completed.

ACCT 3440: Income Taxation of Individuals (3)

Examines concepts and structure of the United States income tax system. Focuses on regulations affecting all taxpayers, with an emphasis on individual taxation. Prerequisites: BCOR 2000 & 52 credits completed.

ACCT 4240/5240: Advanced Financial Accounting (3)

Examines advanced financial accounting theory and practice, emphasizing U.S. and international accounting for business combinations, consolidated financial statements, and accounting for partnerships. Prerequisites: ACCT 3220, & 52 credits completed.

ACCT 4250/5250: Financial Statement Analysis (3)

Focuses on the use of accounting information by decision-makers external to the firm. Considers judgments made by investors, security analysts, bank lending officers, and auditors. Emphasizes equity valuation and risk analysis. Prerequisites: ACCT 3220, & 52 credits completed.

ACCT 4330/5330: Advanced Cost Management (3)

Critically analyzes advanced topics in cost management. Uses cases and current readings. Prerequisites: ACCT 3220, ACCT 3320, ACCT 3320, & 87 credits completed.

ACCT 4540/5540: Accounting Information Systems (3)

Considers the interaction of accountants with information systems and the role of accounting information systems in business processes. Focuses on the tools used by accountants and provides an understanding of accounting as an information system. Prerequisites: ACCT 3220, & 52 credits completed.

ACCT 4620/5620: Auditing & Assurance Services (3)

Emphasizes the value of assurance services, including the market for financial-statement audits, and the audit decision process, from obtaining a client through planning and testing to issuing the audit report. Focuses on making judgments and decisions under conditions of uncertainty and continually evaluating the substance of business transactions over their form. Prerequisites: ACCT 3230 & 52 credits completed.

ACCT 4820/5820: Accounting and Finance for the Energy Industry (3)

Prerequisites: ACCT 3220 & 52 credits completed.

Introduces students to the oil and gas industry and its unique accounting and finance issues; introduces oil and gas terminology, analyzes the components income statements, presents book and tax accounting differences and enable you to prepare an economic purchase evaluation for oil and gas producing assets. Course involves discussion and debate of current issues relating to the energy industry.

ACCT 4827/CESR 4827: Integrated Reporting for Socially Responsible Strategies (3)

Explores the growing global tendency of companies to measure, disclose, and report for socially responsible initiatives. Integrated reporting combines financial, environmental, social, and governance information into a single report. Current practices in sustainability and integrated reporting in the US and across the world will be examined/learned through case studies, guest speakers, current literature, and projects. *May be taken concurrently with BCOR 3010 and ACCT 3220.* Prerequisites: BCOR 2000, BCOR 2200, & 57 credits completed.

ACCT 4850: Senior Seminar in Accounting (3)

This seminar examines the nature of accounting theory and practice from the perspectives of economics, law, globalization, accounting, ethics, and moral reasoning. This course also explores issues including the implications of institutional factors, such as Sarbanes-Oxley, SEC, FASB, IFRS, and capital markets. Restricted to graduating senior Accounting (ACCT) majors. Prerequisites: ACCT 3230, ACCT 3440 or one 4000-level ACCT course, & 102 credits completed.