

EMU COB Department of Accounting and Finance Offering Courses in Accounting, Finance, & Decision Science
Expected Scheduling Patterns
 (Subject to change based on demand, available instructors, and other factors. Shifting between Summer 2 and Summer 3 may occur.)

UNDERGRADUATE

Course #	Course Name	Fall	Winter	Summer 2	Summer 3	Prerequisite(s) or Notes
ACC 130	Accounting for Non-business Majors	E	-	-	-	None
ACC 240	Principles of Financial Accounting	D/E	D/E	D/E	D/E	None
ACC 241	Principles of Managerial Accounting	D/E	D/E	D/E	D	None
ACC 246	Accounting for Public Administrators	E	E	-	-	None (Course intended for non-accounting majors)
ACC 296	The Accounting Cycle & Profession	D/E	D/E	D	-	ACC 240
ACC 340	Intermediate Accounting	D/E	D/E	D	D	ACC 296 or Department Permission
ACC 342	Managerial Cost Accounting	D/E	D/E	-	D	ACC 240 & ACC 241 (or ACC 501)
ACC 344	Principles of Taxation	D/E	D	-	E	ACC 240 & ACC 241 (or ACC 501)
ACC 356	Accounting Information Systems (AIS)	D/E	D/E	D/E	-	ACC 240 & ACC 241 (or ACC 501)
ACC 442	Advanced Cost Accounting	E	-	-	-	ACC 342
ACC 450	Internal Auditing	E	E	E	-	ACC 240 & ACC 241 (or ACC 501)
ACC 460	Principles of Fraud Examination	-	E	-	-	ACC 240 & ACC 241
ACC 475	International Accounting	-	E	-	E	ACC 340
ACC 477/8/9	Special Topics	-	-	-	-	Department Permission
ACC 496W	Financial Management & Controllership	D/E	D/E	D	-	ACC 296, 340, 342, 344 (or ACC 544), & 356
DS 265*	Business Statistics I	D/E	D/E	D/E	D/E	*
DS 250*	Business Statistics I	D/E	D/E	D/E	D/E	*
DS 251*	Business Statistics I	D/E	D/E	D/E	D/E	*
FIN 350	Principles of Finance	D/E	D/E	D/E	D	ACC 240
FIN 352	Financial Mgmt for Entrepreneurs	D	E	-	-	FIN 350
FIN 354	Investments	D	E	E	-	FIN 350
FIN 357	Financial Markets & Institutions	E	D	D	-	FIN 350
FIN 358	Financial Statement Analysis	D	E	-	-	FIN 350 (For finance majors - NOT an accounting elective)
FIN 359	Intermediate Financial Theory	E	D	D	-	FIN 350
FIN 370	International Business Finance	D	E	E	-	FIN 350
FIN 450W	Problems in Financial Management	E	E	E	-	FIN 359
FIN 451	Introduction To Speculative Markets	D/E	-	-	-	FIN 350
FIN 453	Commercial Banking	E	D	D	-	FIN 350
FIN 454	Mortgage Banking	D/E	-	-	-	FIN 350

GRADUATE

Course #	Course Name	Fall	Winter	Summer 2	Summer 3	Prerequisite(s)
ACC 501	Accounting Principles	E	E	E	-	None
ACC 510	Contemporary Acct. Info Systems (was ACC 610)	-	E	-	-	ACC 605 (or ACC 356)
ACC 511	Accounting Data Analytics and Emerging Technologies	E	-	-	-	ACC 501 (or ACC 240 & ACC 241)
ACC 540	Corp. Financial Reporting (was ACC 341)	E	E	E	-	ACC 340
ACC 541	Advanced Financial Reporting	E	E	-	E	ACC 540
ACC 544	Federal Income Taxation	E	E	E	-	ACC 501 (or ACC 240 & ACC 241)
ACC 546	Government & Non-profit Accounting	E	E	-	E	ACC 340
ACC 548	Info. Sys. Audit & Control	D/E	E	D	-	ACC 605 (or ACC 356)
ACC 550	Professional Internal Auditing	E	E	E	-	ACC 501 (or ACC 240 & ACC 241)
ACC 560	Fraud Examination (was ACC 650)	-	E	-	-	ACC 501 (or ACC 240 & ACC 241)
ACC 567	Professional Auditing	E	E	E	-	ACC 340 & ACC 356
ACC 572	Investment and Tax Financial Planning (was ACC 672)	-	E	-	-	ACC 544 (or ACC 344)
ACC 584	Tax Research Methods, Practice and Problems	E	-	-	-	ACC 501 (or ACC 240 & ACC 241)
ACC 585	Federal Taxation of Corporations & Partnerships	E	E	E	-	ACC 544 (or ACC 344)
ACC 590/1/2	Special Topics (1/2/3 hours)	-	-	-	-	Department Permission
DS 501*	Introduction to Probability and Statistics for Business	E	E	E	-	*
FIN 502	Financial Principles	E	E	-	E	ACC 501 (or ACC 240 & ACC 241); ECON 500 recommended
FIN 540	International Finance	-	E	E	-	FIN 502 (or FIN 350)

GRADUATE

Course #	Course Name	Fall	Winter	Summer 2	Summer 3	Prerequisite(s)
ACC 605	Strategic Info. & Control Systems	E	E	-	E	ACC 501 (or ACC 240 & ACC 241) (Not available for MSA's or MST's)
ACC 642	Strategic Cost Management	-	E	-	-	DS 501 (or DS 265) & ACC 605 (or ACC 342)
ACC 646	Financial Mgmt. of Govt. & Non-profit Entities	E	E	-	-	None. (Not available to MSA's or MST's)
ACC 675	International Accounting and Taxation	-	E	-	E	ACC 340 or Instructor's Permission
ACC 684	Electronic Tax Preparation	-	E	-	-	ACC 544 or ACC 344 & ACC 585
ACC 686	Advanced Corporate Taxation	-	-	E	-	ACC 544 or ACC 344 & ACC 585
ACC 687	Tax Compliance, Research and Policy	E	-	-	-	ACC 686
ACC 696	Accounting Theory, Research, and Policy	E	E	D	-	ACC 540 and Department Permission
DS 602	Business Research Methods	-	E	-	-	DS 501 (or DS 265)
DS 605	Economics of Strategy	E	-	-	-	DS 501 (or DS 265) & ECON 500
FIN 615	Financial Markets and Institutions	-	E	-	-	FIN 502 (or FIN 350)
FIN 620	Financial Administrative Policies	E	E	E	-	FIN 502 (or FIN 350)
FIN 625	Securities Analysis	E	-	-	-	FIN 502 (or FIN 350)
FIN 660	Advanced Financial Management	-	E	-	-	FIN 620
FIN 670	Risk Management with Derivatives	E	-	-	-	FIN 502 (or FIN 350)

*(Level 3 Math Placement) or (An Elementary Algebra placement test score of at least 83 points) or (a grade of C or better in MATH 098 or MATH 098B)

D-Day Course E-Evening (course begins at 5 P.M. or later) W-Writing-intensive course