

ACCOUNTING (ACCTNG)

RESTRICTIONS

Courses under this subject code may have program (major, minor, certificate) specific enrollment restrictions. The Courses (<https://catalog.umkc.edu/course-offerings/undergraduate/>) section of the Catalog shows all courses offered by UMKC. Specific course restrictions are detailed in Pathway. If you have questions about your course options, please contact Roo Advising (or your academic advisor).

Please select the 'COURSES' tab above to view all courses within this subject code.

Courses

ACCTNG 210 Introduction To Financial Accounting Credits: 3

An overview of basic concepts and terminology associated with reporting financial information to parties outside of an organization. This course requires students to take an accompanying lab that meets one day a week. Recommended preparation: 15 hours of college credit completed prior to enrollment.

ACCTNG 211 Introduction To Managerial Accounting Credits: 3

An introduction to the use of cost accounting concepts and information in managing the activities of a business.

Prerequisites: ACCTNG 210 and completion of 45 hours.

ACCTNG 306 Introduction to Intermediate and the Accounting Profession Credits: 3

This course teaches financial accounting principles. Students will learn to analyze business transactions, apply accounting standards, and complete the accounting cycle to produce financial statements. Through critical thinking exercises, students will develop problem-solving skills and utilize technology to enhance their analytical abilities.

Prerequisites: ACCTNG 210 and sophomore standing Bloch student.

ACCTNG 307 Cost Management Credits: 3

A study of the principles and techniques of cost accounting with emphasis on the structure of cost accounting systems and the processing, summarizing and reporting of cost information. Topics include various issues relevant for manufacturing and service organizations, and introduction of situations that require the application of cost information to managerial settings.

Prerequisites: ACCTNG 211 and sophomore standing Bloch student.

ACCTNG 310 Intermediate Accounting Credits: 3

A study of theory and application of external corporate reporting. The course covers a variety of financial accounting issues including assets, liabilities, revenue recognition, and accounting change analysis. Publications and pronouncements of the accounting professions are emphasized where applicable.

Prerequisites: ACCTNG 306 and Bloch student.

ACCTNG 318 Introduction to Data Analysis in Accounting Credits: 3

With the proliferation of large data sets, the ability to use a variety of software tools to gain understanding of this data has become an invaluable skill set in modern accounting. The statistical concepts and spreadsheet versatility presented in earlier course work will be augmented with graphical presentation types and best practices, database structure and usability, and statistical application here. These skills will be embedded in the methodology of data analysis commonly found in accounting environments.

Co-requisites: ACCTNG 310.

ACCTNG 350 Accounting Systems And Controls Credits: 3

This course examines a number of systems employed to process accounting information, the internal control activities typically used in each system and associated documentation techniques.

Prerequisites: ACCTNG 310.

ACCTNG 360 Accounting Research and Communications Credits: 3

A study of solving accounting issues by conducting research in the professional literature and communicating the results of that research to users. Students practice oral and written communication skills.

Prerequisites: ACCTNG 310.

ACCTNG 405 Auditing Credits: 3

A study of how the auditor determines the nature and amount of evidence that should be accumulated considering the unique aspects of an engagement, as well as some idea of how that evidence is evaluated in the context of a financial audit.

Co-requisites: ACCTNG 350.

ACCTNG 412 Introduction to Income Taxation Credits: 3

An examination of the theory, practice, and research methodology of taxation as applied to individuals and business entities.

Prerequisites: ACCTNG 211.

ACCTNG 418 Data Analytics for Accounting Credits: 3

Data Analytics is an investigation of the stories that large data stores can tell if only we know how to unravel them. As such, this course will examine big data sources from both a data-mining and a hypothesis-testing approach.

Prerequisites: Senior standing and BS Accounting student.

ACCTNG 420 Advanced Accounting Credits: 3

A study of the accounting for business combinations and the preparation of consolidated financial statements.

Prerequisites: ACCTNG 310.

ACCTNG 421 Business Analysis and Reporting Credits: 3

This course will offer an overview of financial accounting and reporting for state and local governments. Further, this course will cover selected business analysis topics related to historical, current and prospective analysis of the financial statements.

Prerequisites: ACCTNG 307 or equivalent and ACCTNG 310 or equivalent.

ACCTNG 423 Applied Taxation and Client Relationship Management Accounting Credits: 1-3

This course will involve becoming certified and working in the Volunteer Income Tax Assistance (VITA) program. VITA is a government sponsored organization that offers free tax assistance to low income, elderly, disabled and limited English-speaking taxpayers that need assistance with their tax returns. Students will develop technical accounting knowledge as well as written and oral communication skills. Different individuals will perform different tasks including: intake interviews, preparation of returns, review of returns prepared by others.

Prerequisites: ACCTNG 310 or instructor approval.

ACCTNG 464 Principles of Internal Auditing Credits: 3

A study of how the internal auditor determines the nature and amount of evidence that should be accumulated considering the unique aspects of an engagement, as well as some idea of how that evidence is evaluated in the context of a financial audit.

Prerequisites: ACCTNG 350.

ACCTNG 470 Fraud Examination Credits: 3

An examination of the elements of fraud and the fraud auditing process.

Prerequisites: Junior standing Bloch student.

ACCTNG 487 Special Topics Credits: 3

Special topics in accounting.

ACCTNG 496 Internship: Accounting Credits: 1-3

Internships may be used as elective credit in a student's degree program, and are supervised by a Bloch faculty member. Such experiences are not simply part-time jobs; rather, they provide a more significant professional opportunity. Job duties and related responsibilities are expected to revolve around the student's academic program and coursework.

Prerequisites: Departmental consent.

ACCTNG 497 Special Topics In Accounting Credits: 1-3

Study and research in accounting areas of special student interest, under individual faculty supervision and guidance.

Prerequisites: Departmental consent.