ACCOUNTING (ACCT)

Subject-area course lists indicate courses currently active for offering at the University of Louisville. Not all courses are scheduled in any given academic term. For class offerings in a specific semester, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm).

500-level courses generally are included in both the undergraduate- and graduate-level course listings; however, specific course/section offerings may vary between semesters. Students are responsible for ensuring that they enroll in courses that are applicable to their particular academic programs.

Course Fees

Some courses may carry fees beyond the standard tuition costs to cover additional support or materials. Program-, subject- and course-specific fee information can be found on the Office of the Bursar website (https://louisville.edu/bursar/tuitionfee/university-fees/).

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>ACCT 500</td>
<td>Fundamentals of Accounting</td>
<td>3 Units</td>
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<tr>
<td>ACCT 526</td>
<td>Finance and Accounting Applications in Logistics and Distribution</td>
<td>3 Units</td>
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<tr>
<td>ACCT 561</td>
<td>Cost and Operations Management</td>
<td>3 Units</td>
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<tr>
<td>ACCT 615</td>
<td>Advanced Financial and Governmental Accounting</td>
<td>3 Units</td>
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<td>ACCT 620</td>
<td>Management Control Systems</td>
<td>3 Units</td>
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<tr>
<td>ACCT 631</td>
<td>Federal Taxation</td>
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<tr>
<td>ACCT 641</td>
<td>Financial Accounting and Professionalism</td>
<td>3 Units</td>
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<td>ACCT 651</td>
<td>Auditing and Systems</td>
<td>6 Units</td>
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<tr>
<td>ACCT 655</td>
<td>Special Topics in Accounting</td>
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<tr>
<td>ACCT 661</td>
<td>Enterprise Resource Planning Systems</td>
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<tr>
<td>ACCT 680</td>
<td>Special Topics in Accounting</td>
<td>1-6 Units</td>
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ACCT 500. Fundamentals of Accounting  
**Description:** Fundamental principles of accounting needed by the manager. Topics include the assumptions of accounting, recording and reporting transactions; interpretation of data for decision-making purposes.  
**Note:** Fulfills a Foundation Core requirement only.

For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)

ACCT 526. Finance and Accounting Applications in Logistics and Distribution  
**Prerequisite(s):** MKT 525.  
**Description:** Fundamental principles of accounting and finance as applied to logistics and distribution as needed by managers.  
**Note:** This course does not fulfill credit for MBA.

For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)

ACCT 620. Management Control Systems  
**Term Typically Offered:** Occasionally Offered  
**Prerequisite(s):** MBA 625.  
**Description:** Uses of accounting systems in aiding management control. Transfer pricing, managed costs, cost centers, performance centers, investment centers, activity based management. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)

ACCT 631. Federal Taxation  
**Prerequisite(s):** Admittance to the Master of Accountancy Program.  
**Description:** Focus is on the individual taxpayer. Coverage includes federal income tax of the individual, income taxation of estates and trusts, retirement and family tax planning, and the estate and gift tax. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)

ACCT 641. Financial Accounting and Professionalism  
**Prerequisite(s):** Admittance to the Master of Accountancy Program.  
**Description:** Covers the standard setting process for generally accepted accounting principles. Includes application of GAAP to create financial statements. Additional focus on the ethical and professional expectations of the CPA. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)

ACCT 651. Auditing and Systems  
**Prerequisite(s):** Admittance to the Master of Accountancy Program.  
**Description:** Focuses on the design, implementation and documentation of accounting information systems. Emphasis also placed on the internal control system and proper audit trails. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)

ACCT 655. Special Topics in Accounting  
**Prerequisite(s):** Admittance to the Master of Accountancy Program.  
**Description:** Explores a variety of topics in accounting, auditing, or taxation. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)

ACCT 661. Enterprise Resource Planning Systems  
**Prerequisite(s):** CIS 610 and CIS 615; or admittance to the Master of Accountancy Program.  
**Description:** Focuses on the features of an ERP system, the implementation of ERP systems, and internal control issues related to ERP systems. The use of ERP systems in conjunction with electronic commerce will be featured. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)

ACCT 680. Special Topics in Accounting  
**Prerequisite(s):** Admittance to the Master of Accountancy program.  
**Description:** An advanced study of one or more selected topics or issues related to the study of Accounting. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)
ACCT 698. Research Seminar in Accounting  1-3 Units

Prerequisite(s): MBA 625 and permission of the Director of the School of Accountancy.

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