

Individual courses of instruction are subject to change or withdrawal at any time and may not be offered each term/semester or every year. Any course may be withdrawn from current offerings if the number of registrants is too small to justify conducting it. Consult the schedule of classes online (www.unt.edu/registrar) for the most up-to-date information concerning course offerings.

Graduate course listings and descriptions are found in the *Graduate Catalog*. **Exception:** Graduate listings for accounting courses are included in the *Undergraduate Catalog* since the BS and MS with a major in accounting are awarded simultaneously.

The graduate student enrolled in a 5000-level course that meets with a senior-level undergraduate course will be expected to complete additional requirements beyond those expected of undergraduates in the same course.

TCCNS numbers, when applicable, are indicated in parentheses immediately following the UNT course number in the course description except when two UNT courses are required to meet a TCCNS equivalent. See the “Texas Common Course Numbering System” chart for all equivalents.

Accounting

Accounting, ACCT

ACCT 2010 (ACCT 2301 or ACCT 2401). Accounting Principles I (Financial Accounting). 3 hours. External uses of accounting information; interpretation of accounting data; analysis of financial statements; income and cash flow analysis; nature of assets and liabilities; understanding accounting reporting process. Prerequisite(s): ECON 1100; MATH 1100 (or higher). May not be taken more than twice at UNT or at another college or university. Students may not retake this course once they have completed (with a C or better) a course for which this is a prerequisite.

ACCT 2020 (ACCT 2302 or ACCT 2402). Accounting Principles II (Managerial Accounting). 3 hours. Study of the use of accounting information for business decision making. Topics include: cost behavior analysis, cost-volume-profit relationships, and the identification of costs relevant to the decision-making process. Students are introduced to various cost system designs, standard costs, variable costing, operational budgeting, and decision making in decentralized business. Prerequisite(s): ACCT 2010 with a grade of C or better; ECON 1100; MATH 1100 (or higher). May not be taken more than twice whether at UNT or at another college or university. Students may not retake this course once they have completed (with a C or better) a course for which this is a prerequisite.

ACCT 3110. Intermediate Accounting I. 3 hours. An in-depth study of the process of preparing and presenting financial information about an entity for outside users (Part I). Topics vary but typically include: standard setting; the accounting cycle including data accumulation, adjustments and preparation of financial statements; and valuation. There is a focus on the recognition, measurement and disclosure of revenue; inventory and cost of sales; and plant assets. Prerequisite(s): ACCT 2010 and ACCT 2020 with grades of C or better; ECON 1100 and ECON 1110; MATH

1190 or MATH 1400 or MATH 1710. May not be taken more than twice whether at UNT or at another college or university. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite.

ACCT 3120. Intermediate Accounting II. 3 hours. An in-depth study of the process of preparing and presenting financial information about an entity for outside users (Part II). Topics vary but typically include analysis of recognition, measurement and disclosure of: equity investments, financing activities (bonded debt, leases, pensions), income taxes, stockholders' equity, specialized reporting problems and cash flow. Prerequisite(s): ACCT 3110; must have a 3.0 GPA in all ACCT 3000 and ACCT 3405, if required for degree program; must have a 3.0 GPA in all ACCT 3000- and ACCT 4000-level courses taken at UNT or their equivalent taken at other colleges and universities to take this course. May not be taken more than twice whether at UNT or at another college or university. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite.

ACCT 3270. Cost Accounting. 3 hours. Accounting in manufacturing operations; cost concepts and classifications; cost accounting cycle; accounting for materials, labor and burden; process cost accounting; budgeting; standard costs; cost reports; direct costing and differential cost analysis. Prerequisite(s): ACCT 2010 and ACCT 2020 with grades of C or better; ECON 1100 and ECON 1110; BCIS 2610; and MATH 1190 or MATH 1400 or MATH 1710. May not be taken more than twice whether at UNT or at another college or university. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite.

ACCT 3405. Professional Development. 1 hour. Enables students to develop knowledge, skills and attitudes necessary to function effectively and succeed in the business world. Topics vary but typically include dressing for success, confidence and motivation, self-assessment, handling conflict and stress, personal and business ethics, dining etiquette, resume writing, professional certification opportunities, job search and interviewing, and the necessity for continuous self-improvement. In addition to faculty instruction, topics are covered by using former students and other guest lecturers from business, industry and government to expose students to career enhancing opportunities and to provide valuable insights from first-hand experiences. Prerequisite(s): ACCT 2020 with a grade of C or better. May not be taken more than twice whether at UNT or at another college or university.

ACCT 4100. Accounting Systems. 3 hours. Introduction to technology/accounting information systems and their interface with processes and process re-engineering. Application of systems development life cycle to the engineering of accounting information systems. Emphasis on auditing system security and integrity. Coverage of project management and accounting systems development. Practical experience with a commercial accounting package. Prerequisite(s): must have a 3.0 GPA in all ACCT 3000 and ACCT 4000 courses taken at UNT or their equivalent taken at other colleges and universities to take this course. Corequisite(s): ACCT 3120. May not be taken more than twice whether at UNT or at another college or university. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite. (This course may be taken during the junior year.)

ACCT 4130. Financial Statement Analysis. 3 hours. Ratio analysis and interpretation of balance sheet and income statement data. Account classifications and income measurements; company ratios, trends and present position; development of industry standards and status of business indicators as a guide for economic forecasts. Prerequisite(s): ACCT 2010 and ACCT 2020 with grades of C or better; ECON 1100 and ECON 1110; BCIS 2610. Not open to accounting majors. May not be taken more than twice whether at UNT or at another college or university. Students may not retake this course once they have completed (with a C or better) a course for which this is a prerequisite.

ACCT 4140. Advanced Accounting Principles. 3 hours. Problems connected with income determination and equity accounting, and consolidated statements; domestic and foreign branches, and international accounting; statement of affairs; fiduciaries; actuarial science. Prerequisite(s): ACCT 3120 with a grade of C or better. May not be taken more than twice whether at UNT or at another college or university.

ACCT 4270. Advanced Cost Accounting. 3 hours. Nature, measurement and analysis of accounting data appropriate to managerial decision making, and comprehensive budgeting; statistical cost estimation; cost-volume-profit analysis; gross profit analysis; application of probability to cost control; capital planning. PERT-cost. Prerequisite(s): ACCT 3270 with a grade of C or better. May not be taken more than twice whether at UNT or at another college or university.

ACCT 4300. Federal Income Taxation. 3 hours. Comprehensive introduction to the U.S. federal income tax system. Emphasizes the taxation of individuals but many topics also apply to business entities. Coverage includes technical tax rules and motivations behind these rules, as well as tax planning opportunities and limitations. Prerequisite(s): ACCT 2010 and ACCT 2020 with grades of C or better. May not be taken more than twice whether at UNT or at another college or university. (This course may be taken during the junior year.)

ACCT 4400. Auditing — Professional Responsibilities. 3 hours. Introduction to auditing and the professional responsibilities of a career in any specialty of the accounting profession. Topics include the legal and ethical responsibilities of accountants; professional auditing standards; the acquisition, evaluation and documentation of audit evidence; reports on the results of the engagement. Prerequisite(s): ACCT 3120 and ACCT 4100; BLAW 3430; must have a 2.5 GPA in all ACCT 3000 and ACCT 4000 courses taken at UNT or their equivalent taken at other colleges and universities to take this course. May not be taken more than twice whether at UNT or at another college or university.

ACCT 4410. Auditing — Evidence. 3 hours. The investigation of accounting information. This is an introductory course in all aspects of the investigative process in auditing. Topics include evaluation in internal control, compliance testing, substantive testing, operational audits, statistical sampling and auditing EDP. Prerequisite(s): ACCT 4400 with a grade of C or better; DSCI 3710. May not be taken more than twice whether at UNT or at another college or university.

ACCT 4420. International Accounting. 3 hours. Integrates the functional areas of accounting and demonstrates how accounting relates to the disciplines in the College of Business core. Cross-functional and global approaches to organizational issues are emphasized. Enhances the ability of students to think critically, and to develop knowledge,

skills, and attitudes necessary to compete effectively in the global business world. Topics covered include: multinational strategy, global perspectives in accounting, environmental, social and political influences on accounting, accounting information systems in a multinational enterprise, performance evaluation in a multinational enterprise, and the exploration of timely topical issues such as NAFTA, the European Union, and the globalization of securities markets. Prerequisite(s): ACCT 4100 with a grade of C or better. May not be taken more than twice whether at UNT or at another college or university.

ACCT 4800. Internship. 3 hours. Supervised work in a job relative to student's career objective. Prerequisite(s): student must meet the employer's requirements and have consent of the professional program director. May be repeated, but only 3 hours may apply toward degree program credit.

ACCT 4900-ACCT 4910. Special Problems. 1–3 hours each.

ACCT 4951. Honors College Capstone Thesis. 3 hours. Major research project prepared by the student under the supervision of a faculty member and presented in standard thesis format. An oral defense is required of each student for successful completion of the thesis. Prerequisite(s): completion of at least 6 hours in honors courses; completion of at least 12 hours in the major department in which the thesis is prepared; approval of the department chair and the dean of the school or college in which the thesis is prepared; approval of the dean of the Honors College. May be substituted for HNRS 4000.

Graduate Courses, ACCT

ACCT 5020. Accumulation and Analysis of Accounting Data. 3 hours.

ACCT 5110. Fundamentals of Accounting Research. 3 hours.

ACCT 5120. Using Information Systems in Accounting. 3 hours.

ACCT 5130. Accounting for Management. 3 hours.

ACCT 5140. Advanced Accounting Analysis. 3 hours.

ACCT 5150. The Development of Accounting Theory. 3 hours.

ACCT 5160. Issues in Financial Accounting and Standard Setting. 3 hours.

ACCT 5180. Topics in Financial Accounting. 3 hours.

ACCT 5250. Strategic Cost Management. 3 hours.

ACCT 5270. Managerial Cost Accounting. 3 hours.

ACCT 5300. Federal Taxation of Income. 3 hours.

ACCT 5310. Tax Research and Administrative Procedure. 3 hours.

ACCT 5320. Taxation of Flow-Through Entities. 3 hours.

ACCT 5330. Taxation of C Corporations. 3 hours.

ACCT 5340. Oil and Gas Taxation. 3 hours.

ACCT 5360. Advanced Topics in Federal Taxation. 3 hours.

ACCT 5370. Family Tax Planning. 3 hours.

ACCT 5410. Audit — Investigative Process. 3 hours.

ACCT 5430. Auditing — Special Problems. 3 hours.

ACCT 5440. IT Auditing. 3 hours.

ACCT 5450. Seminar in Internal Auditing. 3 hours.

ACCT 5470. **Auditing — Advanced Theory.** 3 hours.

ACCT 5520. **Government and Other Non-Profit Accounting.** 3 hours.

ACCT 5630. **Accounting Systems and Controls.** 3 hours.

ACCT 5640. **Current Topics in Accounting Information Systems.** 3 hours.

ACCT 5641. **Current Electronic Commerce Topics in Accounting Information Systems.** 1.5 hours.

ACCT 5710. **Oil and Gas Accounting.** 3 hours.

ACCT 5760. **Accounting, Business Analysis, and Valuation.** 3 hours.

ACCT 5800. **Internship.** 3 hours.

ACCT 5890. **International Accounting.** 3 hours.

ACCT 5900-5910. **Directed Study.** 1–3 hours each.

ACCT 6010. **Seminar on Advanced Topics in Accounting Research.** 3 hours.

ACCT 6190. **Seminar on Theory Development and Theory Formulation.** 3 hours.

ACCT 6290. **Seminar on Behavioral Research in Accounting.** 3 hours.

ACCT 6900-6910. **Special Problems.** 1–3 hours each.

ACCT 6940. **Individual Research.** 1–12 hours.

ACCT 6950. **Doctoral Dissertation.** 3, 6 or 9 hours.

Aerospace Studies

Aerospace Studies, AERO

AERO 1030-AERO 1040. **The Foundation of the United States Air Force.** 1 hour each. (1;1;1) Survey of the structure and missions of Air Force organizations; officership and professionalism; and an introduction to communication skills.

AERO 2030-AERO 2040. **The Evolution of the U.S.A.F. Air and Space Power.** 1 hour each. (1;1;1) Historical survey of the evolution of United States Air Force air and space power, from the earliest beginnings to the present. Includes an assessment of communication skills.

AERO 2920. **Cooperative Education in Aerospace Studies.** 1–3 hours. Supervised work in a job or project directly related to the student's major, professional field of study or career objective. Prerequisite(s): student must meet employer's requirements and have consent of department chair. May be repeated for credit.

AERO 3310-AERO 3320. **Leadership Studies.** 4 hours each. (3;1;1) Study of leadership and management fundamentals, professional knowledge, leadership ethics and communication skills required of an Air Force officer. Case studies are used to examine Air Force leadership and management situations as a means of demonstrating and exercising practical application of the concepts being studied.

AERO 3320. Prerequisite(s): AERO 3310.

AERO 4310-AERO 4320. **National Security Affairs/Preparation for Active Duty.** 4 hours each. (3;1;1) Examines the need for national security, analyzes the evolution and formulation of the American defense policy, strategy, and joint doctrine; investigates the methods for managing conflict; and overview of regional security, arms

control and terrorism. Special topics of interest focus on the military as a profession, officership, the military justice system, civilian control of the military, preparation for active duty, and current issues affecting military professionalism.

AERO 4310. Prerequisite(s): AERO 3310 and AERO 3320.

AERO 4320. Prerequisite(s): AERO 3310, AERO 3320 and AERO 4310.

AERO 4920. **Cooperative Education in Aerospace Studies.** 1–4 hours. Supervised work in a job or project directly related to the student's major, professional field of study or career objective. Prerequisite(s): 12 hours credit in aerospace studies; student must meet employer's requirements and have consent of department chair. May be repeated for credit.

Anthropology

Anthropology, ANTH

ANTH 1010 (ANTH 2346). **Introduction to Anthropology.** 3 hours. Surveys and explains the cultural, linguistic and biological legacy of humankind, from antiquity to the present, using the research tools of anthropology. Anthropology is both a scientific and humanistic endeavor that attempts to explain the differences and similarities between and among human groups. Anthropology studies where people come from, who they are, what they do, and why they do it. *Satisfies the Social and Behavioral Sciences requirement of the University Core Curriculum.*

ANTH 1100. **World Cultures.** 3 hours. Introduction to the ways humans, past and present, have thrived in three different cultural worlds: tribal, imperial and commercial, including the interaction between people and their environments and the role of social power in determining the forms that human cultures have taken through history into the present day. Focuses on capitalism as a cultural form and examines its impacts on societies and groups in our increasingly interdependent world. *Satisfies a portion of the Understanding the Human Community requirement of the University Core Curriculum.*

ANTH 1150. **World Cultures Through Film.** 3 hours. Through the use of ethnographic and documentary film, as well as lecture/discussion, this web-based course illustrates the life ways, values and beliefs of human societies throughout the world. This survey includes examples from native North America, Latin America, Australia, Southeast Asia, Africa, East Asia, Melanesia, Polynesia, modern North America and Europe. *Satisfies a portion of the Understanding the Human Community requirement of the University Core Curriculum.*

ANTH 2035. **Urban Poverty.** 3 hours. Poverty is an increasing phenomenon in the modern world. This course surveys the history and development of poverty in the western world with concentration on the problems of poverty in modern urban America. The course emphasizes the research of ethnographers in an attempt to help students understand the genesis and basis for the problem of poverty in U.S. cities. A holistic anthropological analysis is used to help explain this growing problem and its ramifications for the larger society. Prerequisite(s): ANTH 1010 or consent of department.