

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 Any course may be withdrawn from current offerings if the number of registrants is too small to justify conducting it.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 (essc.unt.edu/registrar/schedule.htm) 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

2010 (ACCT 2301 or 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 1190 or MATH 1400 or MATH 1710. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). 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.

2020 (ACCT 2302 or 2402). Accounting Principles II (Managerial Accounting). 3 hours. Uses of accounting data by business management; cost behavior analysis; cost-volume profit analysis; budgetary controls; responsibility accounting; standard costing; capital budgeting; analysis of financial reports; income taxation. Internal use of operational and financial accounting information; terminology; activity analysis and cost behavior; tools for pricing, product, and investment decisions; functional area use of accounting data; quality; budgeting; and introduction to individual taxes. Prerequisite(s): ACCT 2010 with a grade of C or better; ECON 1100; MATH 1190 or MATH 1400 or MATH 1710. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). 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.

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 2020 with grades of C or better; ECON 1110; MATH 1190 or MATH 1400 or MATH 1710. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). 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.

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 with a grade of C or better. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). 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.

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 2020 with grades of C or better; ECON 1110; BCIS 2610; and MATH 1190 or MATH 1400 or MATH 1710. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). 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.

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 3120 (may be taken concurrently). Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities).

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): ACCT 3110 with a grade of C or better; BCIS 3610. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). 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.

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 2020 with grades of C or better; ECON 1110; BCIS 2610. Not open to accounting majors. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). Offered fall term/semester only.

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. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). Offered evening in fall; day in spring and summer terms/semesters.

4270. Managerial 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. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities). Offered day in fall; evening in spring and summer terms/semesters.

4300. Federal Income Taxation. 3 hours. Comprehensive introduction to the U.S. federal income tax system. Emphasizes the taxation of individuals but many 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 2020 with grades of C or better; senior standing. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities).

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 4100 with grades of C or better; BLAW 3430. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities).

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. Students may not retake this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities).

4420. International Accounting. 3 hours. Integrates the functional areas of accounting and demonstrates how accounting relates to the disciplines in the College of Business Administration 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. Students may not retake this course more than once. (This course may not be taken more than twice, whether at UNT or at other colleges and universities.)

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.

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

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

5020. Accumulation and Analysis of Accounting Data. 1.5 hours.

5110. Fundamentals of Accounting Research. 3 hours.

5120. Using Information Systems in Accounting. 3 hours.

5130. Accounting for Management. 3 hours.

5140. Advanced Accounting Analysis. 3 hours.

5150. The Development of Accounting Theory. 3 hours.

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

5180. Topics in Financial Accounting. 3 hours.

5250. Strategic Cost Management. 3 hours.

5270. Managerial Cost Accounting. 3 hours.

5300. Federal Taxation of Income. 3 hours.

5310. Tax Research and Administrative Procedure. 3 hours.

5320. Taxation of Corporations, Partnerships and Fiduciaries. 3 hours.

5330. Taxation of Corporations and Shareholders. 3 hours.

5360. Advanced Topics in Federal Taxation. 3 hours.

5370. Family Tax Planning and Contemporary Topics. 3 hours.

5410. Audit — Investigative Process. 3 hours.

5430. Auditing — Special Problems. 3 hours.

5440. **IT Auditing.** 3 hours.
5450. **Seminar in Internal Auditing.** 3 hours.
5470. **Auditing — Advanced Theory.** 3 hours.
5520. **Government and Other Non-Profit Accounting.** 3 hours.
5630. **Accounting Systems and Controls.** 3 hours.
5640. **Current Topics in Accounting Information Systems.** 3 hours.
5641. **Current Electronic Commerce Topics in Accounting Information Systems.** 1.5 hours.
5710. **Petroleum Accounting.** 3 hours.
5760. **Contemporary Issues in Accounting.** 3 hours.
5800. **Internship.** 3 hours.
5890. **International Accounting.** 3 hours.
- 5900-5910. **Directed Study.** 1-3 hours each.
6010. **Seminar on Advanced Topics in Accounting Research.** 3 hours.
6190. **Seminar on Theory Development and Theory Formulation.** 3 hours.
6290. **Seminar on Behavioral Research in Accounting.** 3 hours.
- 6900-6910. **Special Problems.** 1-3 hours each.
6940. **Individual Research.** 1-12 hours.
6950. **Doctoral Dissertation.** 3, 6 or 9 hours.

Aerospace

Aerospace Studies, AERO

- 1030-1040. **The Foundation of the United States Air Force.** 1 hour each. (1;1) Survey of the structure and missions of Air Force organizations; officership and professionalism; and an introduction to communication skills.
- 2030-2040. **The Evolution of the U.S.A.F. Air and Space Power.** 1 hour each. (1;1) Focus on factors contributing to the development of air power from the earliest beginnings through two world wars; the evolution of air power concepts and doctrine; the global war on terrorism; and an assessment of communicative skills.
2920. **Cooperative Education in Aerospace Studies.** 1-3 hours. Supervised work in a job 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.
- 3310-3320. **Leadership Studies.** 4 hours each. (3;1) Study of leadership and quality 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.
3320. Prerequisite(s): AERO 3310.
- 4310-4320. **National Security Affairs/Preparation for Active Duty.** 4 hours each. (3;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 military, preparation for active duty, and current issues affecting military professionalism.

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

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

4920. Cooperative Education in Aerospace Studies.

1-4 hours. Supervised work in a job 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

1010 (ANTH 2346). **General Anthropology.** 3 hours.

An exploration into the study of humans and culture(s) designed for those desiring to gain some understanding of the nature of anthropology and its unique approach to the problem of understanding the basic unity and the great diversity of human beings and their ways of life. *Satisfies the Social and Behavioral Sciences requirement of the University Core Curriculum.*

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.

2045. **Gender Across Cultures: A Multicultural Examination of Gender Roles.** 3 hours. Gender definitions and roles are as diverse as the cultures in which they exist. Students in this course look at the way in which gender affects and is affected by the political, economic, religious and social systems in a variety of human cultures. They analyze the extent to which sex roles are biologically or culturally determined and examine the ways in which these roles have been constructed throughout human existence. *Satisfies a portion of the Understanding the Human Community requirement of the University Core Curriculum.*

2070. **Introduction to Race and Ethnic Relations.** 3 hours. Introductory examination of the basic theories within current and historical race and ethnic relations. Includes examination of evidence of continuing prejudice, institutional discrimination and modern forms of racism. Other topics include assimilation, pluralism, contact hypothesis, anti-racism, immigration, segregation and racial identity. Required for all ethnic studies minors. (Same as SOCI 2070.)

2100. **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.*