

Accounting (ACCT)

Courses

ACCT 5100V. Special Topics in Accounting. 1-3 Hour.

Explore current events, concepts and new developments relevant to Accounting not available in other courses. Graduate degree credit will not be given for both ACCT 4100V and ACCT 5100V. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Irregular) May be repeated for degree credit.

ACCT 51203. Corporate Governance and Professionalism. 3 Hours.

Aspects of corporate governance related to establishing an ethical corporate culture are addressed. The course examines various aspects of accounting and business ethics including frameworks for ethical reasoning; professional values - including integrity, objectivity, accounting independence, and professional skepticism; and other core values relevant for accountants. Accounting professional ethics codes and rules are also addressed. Corporate governance structures are examined. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Irregular)

ACCT 52203. MBA Accounting Analysis. 3 Hours.

Highlights the role played by accounting information in managing supply chains and retail operations. Provides tools for managing cost flows, including activity-based costing, retail accounting, and operational budgeting. Focuses on improving decision making processes, and linking the impact of retail/supply chain decisions to financial statements and shareholder value. (Typically offered: Fall and Spring)

ACCT 52603. Financial Statement Analysis for Executives. 3 Hours.

This course provides a framework for understanding the intersection between business strategy, accounting, economics, and finance. Using historical financial statements as the primary information input, you will employ tools that enable you to better understand the drivers of current performance and risk, forecast future performance, and construct a value estimate. These tools can be applied in a number of contexts including equity valuation, project selection, and managerial evaluation. Not eligible for MAcc program students. Prerequisite: MBA Director consent. (Typically offered: Summer)

ACCT 5350V. Professional Accounting Internship. 1-3 Hour.

This course allows a student to experience an internship within a business and benefit from the applied experience. The internship may be designed to offer a wide range of professional accounting experiences in Industry or Public Accounting. The internship must be supervised by a faculty member as well as a member of the firm. MAcc Director approval required. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Fall, Spring and Summer) May be repeated for up to 6 hours of degree credit.

ACCT 54103. Advanced Financial Accounting. 3 Hours.

Integrated course which examines the financial reporting, tax, managerial, systems and auditing aspects of major corporate restructurings arising from events such as mergers, acquisitions, spinoffs, reorganizations and downsizing. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Spring)

ACCT 54303. Fraud Prevention and Detection. 3 Hours.

An examination of various aspects of fraud prevention and detection, including the sociology of fraud, elements of fraud, types of fraud involving accounting information, costs of fraud, use of controls to prevent fraud, and methods of fraud detection. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Irregular)

ACCT 54403. Corporate Controllership. 3 Hours.

Managing assets to achieve corporate strategy. Included are issues such as strategy formulation, acquisition processes, internal controls, system requirements, accounting measurements, inventory models, re-engineering, capital budgeting, tax issues, and discussion of current business events that have ethical implications. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Irregular)

ACCT 54603. Financial Statement Analysis. 3 Hours.

This course provides a framework for understanding the current economic position and future prospects of firms using corporate financial statements. Specifically, the student will study financial statements and their related footnotes in order to understand the drivers of current performance and risk, forecast future performance, and estimate the intrinsic value implied by those forecasts. These tools can be applied in a number of contexts including equity valuation, project selection, managerial evaluation, and corporate financial statement audits. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Irregular)

ACCT 54803. Financial Accounting Research and Theory. 3 Hours.

This course explores our contemporary understanding of financial reporting incentives and outcomes. The course draws upon existing research on the determinants and consequences of financial reporting and examines the roles of various constituents including investors, lenders, financial analysts, managers, regulators, and auditors within the financial reporting environment. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Irregular)

ACCT 5490V. Special Topics in Accounting. 1-3 Hour.

Seminar in current topics not covered in other courses. Students may enroll in one or more units. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Irregular) May be repeated for up to 3 hours of degree credit.

ACCT 55203. Advanced Accounting Information Systems. 3 Hours.

This course describes accounting systems in technologically advanced environments. Controls and other technical design considerations are described for the input, processing, storage, and reporting of accounting information. Special topics, such as expert systems and artificial intelligence applications in financial accounting, auditing, and tax also receive considerable attention. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Irregular)

ACCT 56703. Product, Project and Service Costing. 3 Hours.

Cost systems with emphasis on information generation for cost management of products, projects and services. The course includes spreadsheet and other computer program analysis. Graduate degree credit will not be given for both ACCT 46703 and ACCT 56703. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Fall)

ACCT 57003. Governmental/Nonprofit Accounting. 3 Hours.

The course will critically examine current issues in governmental and non-profit accounting, financial statement compliance and control for governmental and non-profit entities, and auditing for government and other non-profit organizations. Topics will include examination of state and local government accounting and reporting; sources and applications of taxes and program resources; not-for-profit organization accounting including taxation, regulatory, performance, and compliance issues; industry specific issues in accounting for health care organizations and colleges and universities; and federal governmental accounting. The course will also examine the application processes and compliance procedures for not-for-profit organizations and grants, and will provide a brief introduction to urban planning and economics. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Irregular)

ACCT 58503. State and Local Taxation. 3 Hours.

This course provides an overview of the basic principles of state and local taxation and the federal constitutional limits for state and local taxing authorities. Emphasis will be on the impact on individuals and multistate entities of income tax, sales tax, property taxes and hybrid tax systems. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Spring)

ACCT 58603. Taxation of Flow-Through Entities. 3 Hours.

In-depth coverage of the federal tax treatment of pass-through entities and their owners, including Partnerships, LLCs, and S Corporations. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Spring)

ACCT 58703. Advanced Taxation. 3 Hours.

In-depth coverage of the tax treatment of corporations including advanced tax issues. Introduction to tax research including the organization and authority of tax law; accessing and using the tax law; and, applying tax law to taxpayer scenarios. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Fall)

ACCT 58803. Tax Planning. 3 Hours.

In-depth coverage of the tax treatment of passthrough business entities including advanced tax issues. Overview of the income tax treatment of estates and trusts. Overview of the essentials of estate and gift taxation. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Spring)

ACCT 58903. Multi-jurisdictional Tax Issues. 3 Hours.

This course provides an in-depth examination of multi-jurisdictional tax issues including U.S. federal income taxation of inbound and outbound transactions, state and local taxation, and multi-jurisdictional tax policy issues. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Spring)

ACCT 59503. Auditing Standards. 3 Hours.

Professional aspects of financial statement auditing and registered auditors. Including ethics and legal responsibilities; internal control testing; critical evaluation of evidence; application of sampling; and reporting problems. Prerequisite: Graduate standing in the Master of Accountancy or Master of Professional Accounting program. (Typically offered: Fall)

ACCT 60103. Graduate Colloquium. 3 Hours.

Presentation and critique of research papers and proposals. (Typically offered: Irregular) May be repeated for up to 9 hours of degree credit.

ACCT 60303. Accounting Research Seminar I. 3 Hours.

First course in the accounting research seminar sequence which explores and evaluates current accounting literature. Course content reflects recent developments in the literature and specific interests of participants. Examples of potential topics include research methods in accounting, managerial accounting and behavioral accounting. (Typically offered: Irregular)

ACCT 61303. Accounting Research Seminar II. 3 Hours.

Second course in the accounting research seminar sequence which explores and evaluates current accounting literature. Course content reflects recent developments in the literature and specific interests of participants. Examples of potential topics include research methods in accounting, financial accounting, managerial accounting, behavioral accounting, tax, audit, international accounting, and education. Prerequisite: ACCT 60303. (Typically offered: Irregular)

ACCT 62303. Accounting Research Seminar III. 3 Hours.

Third course in the accounting research seminar sequence which explores and evaluates current accounting literature. Course content reflects recent developments in the literature and specific interests of participants. Examples of potential topics include research methods in accounting, financial accounting, managerial accounting, behavioral accounting, tax, audit, international accounting, and education. Prerequisite: ACCT 60303. (Typically offered: Irregular)

ACCT 6360V. Special Problems in Accounting. 1-6 Hour.

Special research project under supervision of a graduate faculty member. (Typically offered: Fall and Spring)

ACCT 64303. Accounting Research Seminar IV. 3 Hours.

Fourth course in the accounting research seminar sequence which explores and evaluates current accounting literature. Course content reflects recent developments in the literature and specific interests of participants. Examples of potential topics include research methods in accounting, financial accounting, managerial accounting, behavioral accounting, tax, audit, international accounting, and education. Prerequisite: ACCT 60303. (Typically offered: Irregular)

ACCT 66303. Accounting Research Seminar V. 3 Hours.

Fifth course in the accounting research seminar sequence which explores and evaluates current accounting literature. Course content reflects recent developments in the literature and specific interests of participants. Examples of potential topics include research methods in accounting, financial accounting, managerial accounting, behavioral accounting, tax, audit, international accounting, and education. Prerequisite: ACCT 60303. (Typically offered: Irregular)

ACCT 7000V. Doctoral Dissertation. 1-18 Hour.

Doctoral dissertation. Prerequisite: Candidacy. (Typically offered: Fall and Spring) May be repeated for degree credit.