Accounting (ACCT)

Courses

ACCT 510V. Special Topics in Accounting. 1-3 Hour.
(Formerly ACCT 410V.) Explore current events, concepts and new developments relevant to Accounting not available in other courses. Prerequisite: ACCT 3723 with a grade of C or better. May be repeated for degree credit.

ACCT 5223. 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.

ACCT 5263. 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.

ACCT 5323. An Introduction to Academic Accounting Research. 3 Hours.
This course is designed to provide students with a better understanding of the financial reporting environment. This includes the incentives of various constituencies (including investors, lenders, financial analysts, managers, labor unions, regulators, and auditors) as well as the consequences of financial reporting for these parties.

ACCT 535V. 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 must be supervised by a faculty member as well as a member of the firm. MACC Director approval required. Prerequisite: MAcc Director consent. May be repeated for up to 6 hours of degree credit.

ACCT 5413. Advanced Financial Accounting. 3 Hours.
Integrated course which examines the financial reporting, tax, managerial, systems and auditing aspects of major corporate restructuring arising from events such as mergers, acquisitions, spinoffs, reorganizations and downsizing. Prerequisite: ACCT 3753 or equivalent with a grade of C or better or MAcc Director consent.

ACCT 5433. 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.

ACCT 5443. Asset Management. 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.

ACCT 5463. 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: ACCT 3723 or equivalent with a grade of C or better.

ACCT 5483. 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 and MAcc Director consent.

ACCT 549V. Special Topics in Accounting. 1-3 Hour.
Seminar in current topics not covered in other courses. Students may enroll in one or more units. May be repeated for up to 3 hours of degree credit.

ACCT 5523. 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: MAcc Director consent.

ACCT 5673. Product, Project and Service Costing. 3 Hours.
(Formerly ACCT 4673.) 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 4673 and ACCT 5673. Prerequisite: ACCT 2023 or ACCT 3613 and ACCT 3723 each with grades of C or better.

ACCT 5703. 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: MAcc Director consent.

ACCT 5873. 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: ACCT 4203 or equivalent with a grade of C or better.

ACCT 5883. 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: ACCT 3843 or equivalent with a grade of C or better.
ACCT 5893. 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. Pre- or Corequisite: ACCT 5873.

ACCT 5953. 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: ACCT 4963 or equivalent with a grade of C or better.

ACCT 5963. Audit and Assurance Services. 3 Hours.
(Formerly ACCT 4963.) Professional standards and procedures as applied to external and internal assurance engagements. Including coverage of the economic role of assurance providers, engagement planning, risk assessment, evidence gathering, and reporting. Graduate degree credit will not be given for both ACCT 4963 and ACCT 5963. Prerequisite: ACCT 3723 with a grade of C or better.

ACCT 5993. Energy Accounting. 3 Hours.
(Formerly ACCT 4883.) This course covers the basic issues of accounting and financial reporting for energy issues including hydrocarbon production, processing and sales as well as accounting for wind, solar and other alternative energy sources. Covers national and international energy policy, relevant public policy, environmental and geological issues, and considers environmental law, climate and economic topics relevant to energy topics. Graduate degree credit will not be given for both ACCT 4883 and ACCT 5993. Prerequisite: ACCT 3723 and ACCT 3753 each with a grade of B or better.

ACCT 6013. Graduate Colloquium. 3 Hours.
Presentation and critique of research papers and proposals. May be repeated for up to 9 hours of degree credit.

ACCT 6033. 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.

ACCT 6133. 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, managerial accounting, behavioral accounting, tax, audit, international accounting, and education. Prerequisite: ACCT 6033.

ACCT 6233. 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 6033.

ACCT 636V. Special Problems in Accounting. 1-6 Hour.
Special research project under supervision of a graduate faculty member.

ACCT 6433. 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 6033.

ACCT 6633. 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 6033.

ACCT 700V. Doctoral Dissertation. 1-18 Hour.
Doctoral dissertation. Prerequisite: Candidacy. May be repeated for degree credit.