

Accounting (ACCT)

Jonathan Shipman
Department Chair
Business Building
jshipman@walton.uark.edu (ZWeibe@walton.uark.edu)

Cory Cassell
Ph.D. Program Director
Business Building
ccassell@walton.uark.edu (ZWeibe@walton.uark.edu)

Zac Wiebe
M.Acc. Program Director
Business Building
ZWeibe@walton.uark.edu

JaLynn Thomas
M.P.Acc. Program Director
Business Building
jthomas@walton.uark.edu

Degrees Conferred:

Master of Accountancy (M.Acc.)
Master of Professional Accounting (M.P.Acc.)
Ph.D. in Business Administration (BADMPH)

Program Descriptions: The William T. Dillard Department of Accounting offers four graduate degree options, a Master of Accountancy, an integrated program combining the undergraduate Bachelor of Science in Business Administration with the Master of Accountancy, a Master of Professional Accounting and the Doctor of Philosophy in Business Administration with an area of study in Accounting. The programs are designed to provide professional preparation at the graduate level for students wishing to pursue accounting-oriented careers in public practice, industry, and government.

Master of Accountancy (M.Acc.) Program

Master of Accountancy Program Website (<https://gsb.uark.edu/accounting-masters-degree/accounting-masters-degree-macc.php>)

The Master of Accountancy (M.Acc.) program is accredited by the AACSB International – The Association to Advance Collegiate Schools of Business. AACSB accreditation assures quality and promotes excellence and continuous improvement in undergraduate and graduate education for business administration and accounting.

The Master of Accountancy program provides rigorous preparation at the graduate level for students to achieve success regardless of a chosen career path in public practice, industry, government, or academics. Students entering the program are expected to have an undergraduate degree or significant background in accounting. Building on the knowledge developed as an undergraduate, the M.Acc. courses are selected with a specific intent to broaden, extend, and integrate the student's knowledge for potential doctoral-level career pursuits, including econometrics and statistics.

The M.Acc. program is a full-time program designed to be completed in one year.

Admission Requirements: Students must apply to and meet the admission requirements (<http://catalog.uark.edu/graduatecatalog/business/>) of the Graduate School of Business and be admitted by the

departmental admissions committee. In addition to the Graduate School of Business requirements, students applying directly to the M.Acc. program must supply a valid GMAT score. Students admitted to the Integrated Master of Accountancy program (IMACC) who plan continuous enrollment into the M.Acc. program do not need to reapply but must submit an acceptable GMAT score.

Requirements for the Master of Accountancy Degree: Students entering the M.Acc. program are expected to have completed undergraduate coursework in statistics, mathematics, information systems, accounting, and business. Prior courses must either have been successfully completed within the five years prior to entry to the M.Acc. program, or the student must provide other evidence of current knowledge in these areas. Otherwise, applicants may be required to repeat or complete selected courses, in addition to their degree coursework. The degree program does not require a thesis or comprehensive exam. Successful completion of a Master of Accountancy Degree from the University of Arkansas can qualify a student to take relevant professional examinations.

Ordinarily, students must be enrolled for a minimum of 12 hours during consecutive fall/spring semesters.

Academic Standing and Dismissal: Please see the Graduate School of Business policy for more information.

Core Courses (12 hours)

ACCT 5413	Advanced Financial Accounting	3
ACCT 5953	Auditing Standards	3
ACCT 5463	Financial Statement Analysis	3
ACCT 5873	Advanced Taxation	3
Select at least 9 hours from the following (at least 3 hours must include an ACCT course)		9
ACCT 5483	Financial Accounting Research and Theory	
ACCT 6013	Graduate Colloquium	
ECON 5743	Introduction to Econometrics	
ECON 5783	Applied Microeconometrics	
STAT 5003	Statistical Methods	
STAT 5313	Regression Analysis	

Select up to 9 hours of general graduate business electives as approved by the program director. 9

Total Hours 30

Requirements for Master of Professional Accounting with Assurance and Analytics Concentration

Master of Professional Accounting Website (<https://walton.uark.edu/graduate-programs/professional-masters-accounting-degree/>)

The Master of Professional Accounting program provides rigorous preparation at the graduate level for students to achieve success in their chosen professional accounting career path in public practice, industry, or government. The core includes coursework related to accounting professionalism, analytic skillsets, and advanced financial accounting. Students may concentrate in one of three areas: Assurance and Analytics, Taxation, or Corporate Accounting. All concentrations provide opportunity for professional internship credit and can lead to educational qualification for the Certified Public Accounting exam. Examination and

licensing requirements vary by state. Students should consult with the Department Examination advisor to develop a plan for qualification.

Admission Requirements: Students must apply to and meet the admission requirements (<http://catalog.uark.edu/graduatecatalog/business/>) of the Graduate School of Business and be admitted by the departmental admissions committee. Students entering the program are expected to have completed undergraduate business and accounting coursework. Prior courses must either have been successfully completed within the five years prior to entry to the program, or the student must provide other evidence of current knowledge in these areas. Otherwise, applicants may be required to repeat or complete selected courses, in addition to their degree coursework.

Requirements for the Master of Professional Accounting

Degree: Students whose previous studies have fulfilled requirements of the common body of knowledge in business and accounting will be required to complete a minimum of 30 hours of graduate work. The required common body of knowledge in accounting includes introductory taxation, intermediate financial accounting, audit, and accounting information systems. The degree program does not require a thesis or comprehensive exam.

Academic Standing and Dismissal: Please see the Graduate School of Business policy for more information.

Core Courses

ACCT 5123	Corporate Governance and Professionalism	3
ACCT 5413	Advanced Financial Accounting	3
ACCT 5523	Advanced Accounting Information Systems	3
Areas of Concentration		18
ACCT 535V Professional Accounting Internship or General Graduate Business Elective		3
Total Hours		30

To ensure that students acquire the skills necessary for career success, the program strongly encourages all students to obtain additional training directly related to the Master of Professional Accounting program prior to graduation. Students are strongly encouraged, but not required, to complete an accounting internship for academic credit, [ACCT 535V](#). The program considers this training an integral part of the curriculum that allows for the practical application of the theoretical principles taught in accounting courses. If students do not participate in an internship experience, they can utilize three credit hours of general graduate business electives. Electives are chosen by the student in consultation with and approval of the Program Director in the Department of Accounting.

ISYS credits may apply toward the Graduate Certificate in Enterprise Systems. Students should consult the ISYS Department regarding certificate program eligibility.

Additional Requirements for the Assurance and Analytics Concentration

The Assurance & Analytics Concentration provides students with a foundation for applying technology and analytical methodologies to data-centric accounting environments. Students will be able to navigate data environments, employ analytical tools, and apply them to business decisions and risk analysis. Concentration is recommended for students pursuing the Information Systems and Controls CPA Exam discipline.

Assurance and Analytics Concentration

ACCT 5433	Fraud Prevention and Detection	3
ACCT 5463	Financial Statement Analysis	3
ACCT 5953	Auditing Standards	3
Select 9 hours from the following: *		9
ISYS 5013	Data and Cybersecurity	
ISYS 5023	Data and System Security	
ISYS 5103	Data Analytics Fundamentals	
ISYS 5213	ERP Fundamentals	
ISYS 5223	ERP Configuration and Implementation	
ISYS 5833	Data Management Systems	

Total Hours **18**

*ISYS credits may apply toward the Graduate Certificate in Enterprise Systems. Students should consult with the ISYS Department regarding certificate program eligibility.

Requirements for Master of Professional Accounting with Corporate Accounting Concentration

Master of Professional Accountancy Website (<https://walton.uark.edu/graduate-programs/professional-masters-accounting-degree/>)

The Master of Professional Accounting program provides rigorous preparation at the graduate level for students to achieve success in their chosen professional accounting career path in public practice, industry, or government. The core includes coursework related to accounting professionalism, analytic skillsets, and advanced financial accounting. Students may concentrate in one of three areas: Assurance and Analytics, Taxation, or Corporate Accounting. All concentrations provide opportunity for professional internship credit and can lead to educational qualification for the Certified Public Accounting exam. Examination and licensing requirements vary by state. Students should consult with the Department Examination advisor to develop a plan for qualification.

Admission Requirements: Students must apply to and meet the admission requirements (<http://catalog.uark.edu/graduatecatalog/business/>) of the Graduate School of Business and be admitted by the departmental admissions committee. Students entering the program are expected to have completed undergraduate business and accounting coursework. Prior courses must either have been successfully completed within the five years prior to entry to the program, or the student must provide other evidence of current knowledge in these areas. Otherwise, applicants may be required to repeat or complete selected courses, in addition to their degree coursework.

Requirements for the Master of Professional Accounting

Degree: Students whose previous studies have fulfilled requirements of the common body of knowledge in business and accounting will be required to complete a minimum of 30 hours of graduate work. The required common body of knowledge in accounting includes introductory taxation, intermediate financial accounting, audit, and accounting information systems. The degree program does not require a thesis or comprehensive exam.

Academic Standing and Dismissal: Please see the Graduate School of Business policy for more information.

Core Courses

ACCT 5123	Corporate Governance and Professionalism	3
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ACCT 5413	Advanced Financial Accounting	3
ACCT 5523	Advanced Accounting Information Systems	3
Areas of Concentration		18
ACCT 535V Professional Accounting Internship or General Graduate Business Elective		3
Total Hours		30

To ensure that students acquire the skills necessary for career success, the program strongly encourages all students to obtain additional training directly related to the Master of Professional Accounting program prior to graduation. Students are strongly encouraged, but not required, to complete an accounting internship for academic credit, [ACCT 535V](#). The program considers this training an integral part of the curriculum that allows for the practical application of the theoretical principles taught in accounting courses. If students do not participate in an internship experience, they can utilize three credit hours of general graduate business electives. Electives are chosen by the student in consultation with and approval of the Program Director in the Department of Accounting.

ISYS credits may apply toward the Graduate Certificate in Enterprise Systems. Students should consult the ISYS Department regarding certificate program eligibility.

Additional Requirements for the Corporate Accounting Concentration

The Corporate Accounting Concentration provides students a broad foundation for understanding the production and use of accounting information in corporate business environments. Students in this concentration will acquire skills to navigate public reporting environments, internal business operations, and financial decision making. Concentration is recommended for students pursuing the Business Analysis and Reporting CPA Exam discipline.

Corporate Accounting Concentration

ACCT 5433	Fraud Prevention and Detection	3
ACCT 5463	Financial Statement Analysis	3
ACCT 5873	Advanced Taxation	3
Select 9 hours from the following:		9
ACCT 5443	Asset Management	
ACCT 5953	Auditing Standards	
BLAW 5003	Commercial Transactions	
FINN 5123	Valuing New Ventures	
FINN 5223	Financial Markets & Valuation	
FINN 5233	Advanced Corporate Finance	
FINN 5303	Advanced Corporate Financial Management	
ISYS 5173	Blockchain Fundamentals	
ISYS 5213	ERP Fundamentals	
SCMT 5633	Foundations for New Product Launch and Integrated Demand-Driven Value Networks	
SEVI 5323	New Venture Development	
Total Hours		18

Requirements for Master of Professional Accounting with Taxation Concentration

Master of Professional Accountancy Website (<https://walton.uark.edu/graduate-programs/professional-masters-accounting-degree/>)

The Master of Professional Accounting program provides rigorous preparation at the graduate level for students to achieve success in their chosen professional accounting career path in public practice, industry, or government. The core includes coursework related to accounting professionalism, analytic skillsets, and advanced financial accounting. Students may concentrate in one of three areas: Assurance and Analytics, Taxation, or Corporate Accounting. All concentrations provide opportunity for professional internship credit and can lead to educational qualification for the Certified Public Accounting exam. Examination and licensing requirements vary by state. Students should consult with the Department Examination advisor to develop a plan for qualification.

Admission Requirements: Students must apply to and meet the admission requirements (<http://catalog.uark.edu/graduatecatalog/business/>) of the Graduate School of Business and be admitted by the departmental admissions committee. Students entering the program are expected to have completed undergraduate business and accounting coursework. Prior courses must either have been successfully completed within the five years prior to entry to the program, or the student must provide other evidence of current knowledge in these areas. Otherwise, applicants may be required to repeat or complete selected courses, in addition to their degree coursework.

Requirements for the Master of Professional Accounting

Degree: Students whose previous studies have fulfilled requirements of the common body of knowledge in business and accounting will be required to complete a minimum of 30 hours of graduate work. The required common body of knowledge in accounting includes introductory taxation, intermediate financial accounting, audit, and accounting information systems. The degree program does not require a thesis or comprehensive exam.

Academic Standing and Dismissal: Please see the Graduate School of Business policy for more information.

Core Courses

ACCT 5123	Corporate Governance and Professionalism	3
ACCT 5413	Advanced Financial Accounting	3
ACCT 5523	Advanced Accounting Information Systems	3
Areas of Concentration		18
ACCT 535V Professional Accounting Internship or General Graduate Business Elective		3
Total Hours		30

To ensure that students acquire the skills necessary for career success, the program strongly encourages all students to obtain additional training directly related to the Master of Professional Accounting program prior to graduation. Students are strongly encouraged, but not required, to complete an accounting internship for academic credit, [ACCT 535V](#). The program considers this training an integral part of the curriculum that allows for the practical application of the theoretical principles taught in accounting courses. If students do not participate in an internship experience, they can utilize three credit hours of general graduate business electives. Electives are chosen by the student in consultation with and approval of the Program Director in the Department of Accounting.

ISYS credits may apply toward the Graduate Certificate in Enterprise Systems. Students should consult the ISYS Department regarding certificate program eligibility.

Additional Requirements for the Taxation Concentration

The Tax Concentration provides students a broad foundation for understanding the taxation of entities and the relationship of taxes to the overall business decision process. Students will be able to analyze tax problems, interpret the relevant tax code, and identify tax strategies for complex tax situations and business scenarios. Concentration recommended for the Tax Compliance and Planning CPA exam discipline.

Taxation Concentration

ACCT 5853	State and Local Taxation	3
ACCT 5863	Taxation of Flow-Through Entities	3
ACCT 5873	Advanced Taxation	3
ACCT 5883	Tax Planning	3
ACCT 5893	Multi-jurisdictional Tax Issues	3
BLAW 5003	Commercial Transactions	3
Total Hours		18

B.S.B.A./M.Acc./M.P.Ac. Integrated Program

Integrated B.S.B.A./M.Acc./M.P.Ac Program Website (<https://walton.uark.edu/graduate-programs/accounting-masters-degree/integrated-macc.php>)

The integrated program to the Master of Accountancy is a five-year program of undergraduate and graduate coursework that allows outstanding students to earn the B.S.B.A. and the Master of Accountancy (M.Acc.) or Master of Professional Accounting (M.P.Ac.) degrees at the same time. The professional curriculum, which usually begins in the student's junior year, includes specially designed accounting courses taught in relatively small classes by full-time faculty members. Students accepted into the integrated degree program may concurrently enroll in undergraduate and graduate level courses.

Because M.Acc./M.Pac. graduates are expected to become leaders in the accounting profession, highly motivated students with the personal qualities and intellectual capacity to establish successful careers in public accounting, industry, not-for-profit organizations, and higher education are encouraged to apply.

Admission

Students are admitted to the integrated program according to the following requirements. Admission is granted only for the fall semester; Feb. 15 of the Junior year is the application deadline for those who wish to begin the integrated program the following fall. Students interested in this program must have completed 90 credit hours of study towards the baccalaureate degree (including ACCT 2013, ACCT 3723 and ACCT 3843) by the Feb. 15 deadline.

Acceptance into the integrated program is based upon the discretion of the admissions committee. The committee considers the overall quality of the applications, including the overall grade point average and the grades in ACCT 2013, ACCT 3723 and ACCT 3843. In addition, they are expected to have already mastered basic accounting concepts or, demonstrated, with and official, Graduate Management Admission Test (GMAT) score, as well as other relevant examples of academic ability and leadership. To receive serious consideration by the admissions committee, a student should have a minimum GPA of 3.0 within the applicant's overall university and accounting coursework. Due to the demand for seats in the program, the admissions committee selectively restricts admission into the program based upon the availability of

instructional resources. Students must complete at least two long-session semesters in residence in the Master of Professional Accounting or Master of Accountancy program.

Transfer students will be handled on a case-by-case basis.

Satisfactory Progress

Students are expected to make continuous progress toward the degree by completing required accounting coursework each semester. Students who fail to meet the requirements for the M.P.Ac. or M.Acc. program must choose another major of study or finalize their B.S.B.A. in Accounting. Students will be notified before this action is taken and should meet with an academic advisor in the Undergraduate Programs Office upon notification.

Probation

A student is placed on probation if his or her grade point average in core undergraduate accounting courses falls below 3.00. Except with the consent of the M.Acc./M.P.Ac. Program Director a student on probation may not take graduate accounting courses.

Graduation

To receive an integrated B.S.B.A./M.Acc./M.P.Ac. degree, a student must have a grade point average of at least 3.00 in all coursework taken as part of the minimum 30-hour M.Acc. or M.P.Ac. degree. He or she must also have a grade point average in graduate accounting coursework of at least 3.00.

Degree Requirements

The requirements of B.S.B.A./M.Acc./M.P.Ac. Integrated program are:

1. Undergraduate coursework
 - a. Complete the B.S.B.A. degree requirements and Accounting Major Requirements detailed above.
 - b. Students are strongly encouraged, but not required, to participate in an accounting internship, ACCT 310V, ACCT 310VH, or ACCT 535V.
2. Graduate coursework

Students with appropriate backgrounds in business administration and economics and with an undergraduate concentration in accounting will be required to complete 30 semester hours of course work beyond the baccalaureate degree, at least 21 semester hours of which must be in courses reserved exclusively for graduate students..

All students must be enrolled for a minimum of 9 hours during consecutive fall/spring semesters during their graduate year. The student must be in residence a minimum of 24 weeks (see residency requirements of the Master of Arts/Master of Science).

Students must complete the specified graduate coursework of the M.Acc. or M.P.Ac. degrees as described in the Graduate Catalog.

The M.Acc./M.P.Ac. degree programs do not require a thesis. Successful completion of the integrated B.S.B.A./M.Acc./M.P.Ac. program from the University of Arkansas will qualify a student to take relevant professional examinations.

For further information, write to the M.Acc./M.P.Ac. Adviser, Department of Accounting, Walton College of Business, University of Arkansas,

Fayetteville, AR 72701 or contact the Graduate School of Business at gsb@walton.uark.edu.

Ph.D. in Business Administration (Accounting)

Accounting Ph.D. Program Website (<https://walton.uark.edu/graduate-programs/phd-programs/accounting.php>)

Admission Requirements: Students must apply to the Graduate School of Business and meet the requirements (<http://catalog.uark.edu/graduatecatalog/business/>) of both the Graduate School and the Graduate School of Business. Students must be admitted by the departmental admissions committee.

Program of Study: The nature of the program of study will vary somewhat depending upon the objective of the prospective candidate, but it will consist of a minimum of 72 graduate semester credit hours beyond the bachelor's degree and 42 graduate-only semester hours beyond the master's degree. Program requirements must balance credit hours for required coursework, research, and dissertation preparation.

The doctoral program in accounting consists of the following elements: course work, two summer papers, a comprehensive examination, and a dissertation. The latter involves an oral defense of both the dissertation proposal as well as the final dissertation. It is anticipated that all required course work, including required and supporting courses, will be completed in two and a half years (a total of 67 hours including 18 hours of dissertation credit). Students must recognize a joint responsibility in their preparation to perform research and, in some cases, may wish to take courses beyond those specified to strengthen their skills and abilities in fields that will contribute to successful completion of their dissertation.

Required Courses:

ACCT 6013	Graduate Colloquium	3
ACCT 6033	Accounting Research Seminar I	3
ACCT 6133	Accounting Research Seminar II	3
ACCT 6233	Accounting Research Seminar III	3
ACCT 636V	Special Problems in Accounting (students complete two, three hour courses)	6
ACCT 6633	Accounting Research Seminar V	3
ECON 6133	Mathematics for Economic Analysis	3
ECON 6613	Econometrics I	3
ECON 6623	Econometrics II	3
ECON 6213	Microeconomic Theory I	3
BUSI 6111	Seminar in Business Administration Teaching I	1

Supporting Courses 15

Dissertation

ACCT 700V	Doctoral Dissertation	18
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Total Hours 67

Supporting Courses: Fifteen hours of supporting courses are selected by the student in consultation with the accounting doctoral program coordinator. Generally, such courses should be selected to meet the objectives of the student's program and may be concentrated in a specific field in business or outside business (e.g. economics, finance, psychology, statistics, etc.).

Summer Papers: Students are required to complete summer papers during the first and second summers of their residence. The summer paper requirements are formalized in the set of required courses, students

enroll in ACCT 636V Special Problems in Accounting during the first and second summers of their residence (see required courses above). The summer papers represent an opportunity to practice the development and execution of a complete research project under the guidance of an experienced faculty member or members. The resulting paper may be co-authored by the doctoral student and the faculty member or members.

Candidacy Examination: After satisfactory completion of all required course work, each Ph.D. student must pass a written candidacy examination prepared by the Doctoral Program Committee of the Department of Accounting and administered on a date selected by the Doctoral Program Committee. Each student is expected to take the written comprehensive exam within 36 months after starting coursework. If the written comprehensive examination is failed, it should be retaken within 6 months after the failure on a date selected by the Doctoral Program Committee of the Department of Accounting. If the written exam is failed a second time, and if the Doctoral Program Committee allows a third sitting, the examination must be retaken within 6 months after the second failure. Failure to satisfactorily complete the written comprehensive examination results in termination from the program.

Students must complete a minimum of 72 graduate credit hours beyond the bachelor's degree and 42 graduate credit hours beyond the master's degree. For students who apply to the degree program without a master's degree, a minimum of 5 additional credit hours (selected in consultation with the Ph.D. coordinator) will be required to fulfill the full degree requirements to include approved graduate courses. Additional hours may be assessed in individual cases to meet specific coursework deficiencies.

Go to the Graduate School's objectives page (<http://catalog.uark.edu/graduatecatalog/objectivesandregulations/>) for a complete list of degree requirements.

Graduate Faculty Courses

ACCT 510V. 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 410V and ACCT 510V. Prerequisite: ACCT 3723 with a grade of C or better. (Typically offered: Irregular) May be repeated for degree credit.

ACCT 5123. 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 Masters of Accountancy or Professional Accounting program. (Typically offered: Irregular)

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. (Typically offered: Fall and Spring)

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. (Typically offered: Summer)

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 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: MAcc Director consent. (Typically offered: Fall, Spring and Summer) 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 restructurings 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. (Typically offered: Spring)

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. (Typically offered: Irregular)

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. (Typically offered: Irregular)

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. (Typically offered: Irregular)

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. (Typically offered: Irregular)

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. (Typically offered: Irregular) 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. (Typically offered: Irregular)

ACCT 5673. 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 4673 and ACCT 5673. Prerequisite: ACCT 2023 and ACCT 3723 each with grades of C or better. (Typically offered: Fall)

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. (Typically offered: Irregular)

ACCT 5853. 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: ACCT 4203 or graduate standing. (Typically offered: Spring)

ACCT 5863. 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 and MAcc Director Consent, including completion of ACCT 4203. (Typically offered: Spring)

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. (Typically offered: Fall)

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. (Typically offered: Spring)

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. (Typically offered: Spring)

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. (Typically offered: Fall)

ACCT 5963. Audit and Assurance Services. 3 Hours.

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. (Typically offered: Fall and Spring)

ACCT 6013. 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 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. (Typically offered: Irregular)

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, financial accounting, managerial accounting, behavioral accounting, tax, audit, international accounting, and education. Prerequisite: ACCT 6033. (Typically offered: Irregular)

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. (Typically offered: Irregular)

ACCT 636V. Special Problems in Accounting. 1-6 Hour.

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

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. (Typically offered: Irregular)

ACCT 700V. Doctoral Dissertation. 1-18 Hour.

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