

GRADUATE ACCOUNTING COURSE OFFERINGS

ACCT 53013 ADVANCED MANAGEMENT ACCOUNTING (3)

Advanced techniques and issues in costing and accounting measurement for management planning, decision-making and control. Professional accounting research and teamwork skills are emphasized. Prerequisite: ACCT 33010 and 33012 or equivalent.

ACCT 53014 ADVANCED ACCOUNTING SYSTEMS (3)

Emphasizes the analysis, design and implementation of accounting information systems and internal controls. Written communication, ethical decision making and computer application skills are emphasized. Prerequisite: ACCT 33004 or permission.

ACCT 53020 CORPORATE ACCOUNTING III (3)

Business combinations; consolidated financial statements; specialized disclosures; foreign currency impacts; inter-corporate investments. Professional accounting research and interpersonal skills are emphasized. Prerequisite: ACCT 33012 or equivalent.

ACCT 53033 INCOME TAXATION II (3)

Advanced partnership and corporate tax problems; estate and gift taxation; tax administration and practice. Professional accounting research and written communication skills are emphasized. Prerequisite: ACCT 43031 or equivalent.

ACCT 53034 NONPROFIT ACCOUNTING AND AUDITING (3)

Unique nonprofit, financial reporting, managerial accounting, and financial and operating audits for government and nonprofit entities. Professional accounting research, written communication and ethical decision making emphasized. Prerequisite: ACCT 33012 or equivalent or permission of the instructor.

ACCT 53095 SPECIAL TOPICS ACCOUNTING (1-3)

Special topics course that will be offered periodically with different topics and different faculty involved each time the course is offered.

B AD 63022/73022 PROFESSIONAL ISSUES AND ETHICS IN ACCOUNTING (3)

A capstone course for the MSA program. Investigates issues confronting the accounting profession today by reviewing the past, examining the present, and

looking into the future. Topics covered include history and characteristics of the profession, regulation of the profession, ethical challenges facing accountants and auditors, fraud, and the future of the profession. Professional accounting research, verbal and written communication emphasized. Prerequisite: Admission to MSA program, accounting undergraduate major or completion of MSA accounting core.

B AD 63024/73024 IT AUDIT AND CONTROL (3)

Examines the control and security of accounting information systems with an auditing perspective. Includes the role of IS audit function, IS auditing standards, system risks, application controls, and current issues facing IS auditors. Research, writing, and ethics will be emphasized. Prerequisite: ACCT 43010 and ACCT 43014 / 53014, or equivalents.

B AD 63025/73025 ANALYSIS AND VALUATION OF BUSINESS USING FINANCIAL STATEMENTS (3)

Uses financial statements to analyze business strategy, accounting issues, finances, and future prospects. Uses case studies to apply business valuation framework to security analysis, credit, corporate financing policies, and management communications. Research and writing will be emphasized. Prerequisite: ACCT 33001 or B AD 63037 or equivalents, or permission of instructor.

B AD 63030/73030 INTERNATIONAL ACCOUNTING (3)

Study of reporting in United States capital markets for domestic and foreign firms; evaluation of differences in accounting, auditing and financial reporting between nations; impact of international operations on accounting for decision-making. Interpersonal skills emphasized. Prerequisite: 33012 or permission of instructor.

B AD 63031/73031 ADVANCED AUDITING THEORY AND PRACTICE (3)

Advanced conceptual and practical understanding of audit methodology and role of auditors. Focus on use of professional judgment in applying auditing standards, on ethical considerations, and on fraud. Review of current trends and developments in the public accounting profession. Written communication and ethical decision making emphasized. Prerequisite: ACCT 43010 or equivalent.

B AD 63032/73032 ACCOUNTING THEORY, HISTORY, AND INSTITUTIONS (3)

Survey of history of accounting and development of principles, followed by intensive study of theoretical problems related to determination of income and presentation of financial position. International and current issues also discussed. Written communication and ethical decision making emphasized. Prerequisite: ACCT 33012 or permission of instructor.

B AD 63037/73037 FINANCIAL ACCOUNTING—MANAGERIAL ACTION (3)
In-depth study of financial accounting concepts and basic financial statements. Examination of significant accounting issues affecting financial reporting and their impact on analysis and interpretation of financial information for decision-making. Open only to M.B.A. and M.A. students. Cannot count toward MSA degree.

B AD 63038/73038 ACCOUNTING FOR MANAGERIAL ACTION AND EVALUATION (3)
Review of cost accounting concepts and cost behavior. In-depth study of analyzing costs for pricing and product mix decisions; activity-based cost systems; budgeting; planning and control issues; methods of remaining competitive in a global environment; compensation issues. Open only to M.B.A. and M.A. students. Cannot count toward MSA degree.

B AD 63042 TAXATION OF CORPORATIONS AND SHAREHOLDERS (3)
An in-depth study of tax law that pertains to corporations and shareholders; corporate formation, distributions, liquidation and reorganization. Tax research and verbal and written communication emphasized. Prerequisite: ACCT 43031.

B AD 63043 TAXATION OF PARTNERSHIPS AND PARTNERS (3)
An in-depth study of formation, operation, termination and liquidation and other special problems of partnerships. Tax research and verbal and written communication emphasized. Prerequisite: ACCT 43033 / 53033.

B AD 63045 TAX RESEARCH AND PLANNING (3)
Tax planning; tax accounting practice; administrative procedure; research methodology and problems. Tax research and verbal communications emphasized. Prerequisite: ACCT 43033/53033.

B AD 63046 ADVANCED TAX ISSUES (3)
Advanced tax coverage of C and S corporations and partnerships. The Internal Revenue Code, Treasury Regulations and case law will be utilized in problem-solving. Ethics, verbal communicating and negotiation skills will be stressed. Prerequisite: ACCT 43033 / 53033.

B AD 63092 INTERNSHIP (3)
Supervised practical experience with public accounting firm or industrial firm. Periodic reports required. S/U grading. Prerequisite: Enrollment in the MS in Accounting program; ACCT 33010 and 33012 or equivalent.

B AD 63093/73093 VARIABLE TITLE WORKSHOP IN ACCOUNTING (1-3)
To be determined when a specific course is proposed for a particular term. S/U grading. Prerequisite: Special approval.

B AD 63098 RESEARCH IN ACCOUNTING (1-3)

Individually selected topic is investigated and reported in formal paper which may extend beyond the semester. "IP" Grade permissible. Prerequisite: Graduate or doctoral standing, major in accounting or equivalent.

B AD 83031 AUDITING ISSUES (3)

A seminar designed to provide doctoral students with the opportunity to broaden their understanding of financial and operational auditing theory and research. Prerequisite: ACCT 43010.

B AD 83033 MANAGERIAL ACCOUNTING ISSUES (3)

Library research and discussion will cover basic areas in cost/managerial accounting. Coverage will include a thorough understanding of the areas, the role of mathematical models, and emerging issues/problems. Emphasis will be placed on integrating the topical areas.

B AD 83037 FINANCIAL ACCOUNTING ISSUES (3)

Capstone theory course in which accounting conventions, principles and concepts of a currently controversial nature are explored and debated. Emerging issues in financial accounting, reporting and research are examined. Prerequisite: Doctoral standing.

B AD 83038 BASIC ACCOUNTING RESEARCH METHODOLOGY (3)

Examination of basic research methodology and how the methodology is applied in accounting research. Introduction to statistical packages and databases. Research paper required; IP permissible. Prerequisite: Doctoral standing.

B AD 83091 SEMINAR—SELECTED ACCOUNTING TOPICS (3-6)

Topics vary with each offering, usually from the following: auditing, taxation, fund accounting, accounting systems, and accounting education issues. Repeat enrollment for different topics permitted. Prerequisite: Doctoral standing and special approval.