

ACCOUNTING (ACCT)

ACCT 801 Fraud Examination and Internal Audit

Prerequisites: Admission to the MPA program or permission
Description: Principles and methodologies of detecting and deterring fraud using accounting, auditing, and investigative skills. Also introduces the fundamentals of internal auditing in a changing business environment.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Offered: FALL

ACCT 802 Accounting Standards

Prerequisites: ACCT 810 with a grade of C or better, or permission
Description: Analysis of changes in authoritative audit and accounting pronouncements. Besides topical coverage, recent discussion memoranda, technical bulletins, interpretations and statements of policy will be emphasized as to their integration into the accounting framework.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 803 Seminar in Financial Accounting

Prerequisites: Admission to the Masters of Professional Accountancy (MPA) program; or permission of MPA faculty adviser and instructor
Description: The economic characteristics of accounting information as they relate to the role played by financial accounting reports in allocating capital.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 803T Seminar in Financial Accounting - Individual

Description: To better understand "the broader implications of financial accounting for the fair and efficient working of our economy" (Scott 2015, p. 1).

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 804 Advanced Accounting

Prerequisites: Admission to the MPA program or permission
Description: Special accounting problems relating to the preparation of combined and consolidated financial statements for accounting entities with branch offices and with subsidiaries, both domestic and foreign; partnership accounting; accounting for foreign currency transactions and translations; governmental and not-for-profit accounting.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Offered: FALL/SPR

ACCT 807 Professional Responsibility and Ethics in Accounting

Prerequisites: Admission to the Master of Professional Accountancy (MPA) program; or permission of MPA faculty advisor and instructor

Description: Standards of ethical financial reporting and corporate governance in the context of the legal, regulatory, and social environments of corporate business. Acts of law and sanctions imposed for violations of standards of financial reporting.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 808 Business Valuation and Financial Statement Analysis

Prerequisites: Admission to the MPA program or permission

Description: Provides a broad framework for using financial statement analysis to evaluate a firm's business operations and to predict its future condition using concepts and principles learned in previous accounting and finance courses.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 808T Business Valuation and Financial Statement Analysis - Individual

Description: To provide a broad framework for using financial statement analysis to evaluate a company's business operations and to predict its future condition using concepts and principles learned in previous accounting, finance, and related courses.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 809 Accounting Information Systems (AIS)

Prerequisites: Admission to the MPA program or permission.

Description: Identify, document, evaluate, and suggest improvements to accounting information systems (AIS). Focus on impact of new technology on business transactions in an AIS, and how the information system influences and supports business decisions. Current events in the AIS field.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Offered: FALL/SPR

ACCT 813 Corporate Tax Accounting

Prerequisites: Admission to the MPA program or permission

Description: Federal income taxation for corporations. Tax laws associated with formation, operation, distribution, redemption, and reorganizations are analyzed.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Offered: SPRING

ACCT 814 Governmental and Not-For-Profit Accounting

Prerequisites: ACCT 314 with a grade of C or better; Admission to the Master of Professional Accountancy (MPA) program; or permission of MPA faculty adviser and instructor

Description: Accounting and reporting for governmental units and organizations established as not-for-profit corporations. Expanded treatment of fund accounting and reporting for agencies operated in and for the general public interest.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 815 Tax Research and Planning

Prerequisites: Admission to the Masters of Professional Accountancy (MPA) program; or permission of MPA faculty adviser and instructor

Description: Development of skills in identifying problems, interpreting facts, conducting research, and communicating results in the field of Federal taxation.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Course and Laboratory Fee: \$20

ACCT 815T Tax Research and Planning - Individual

Description: Concepts of tax research and planning. Includes a survey of primary sources of federal tax law, background regarding tax practice and ethics, use of tax research tools, utilization of tax research to prepare and communicate technical tax concepts, and strategies for working with tax authorities. Emphasis is placed on the practical application of the tax laws in tax compliance, tax planning, and tax controversy scenarios.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 816 Special Topics in Federal Taxation

Prerequisites: ACCT 312/812 with a grade of C or better; Admission to the Master of Professional Accountancy program

Description: Areas of Federal law that are especially relevant in the prevailing economic and political climate.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 817 The Income Tax and Management Decisions

Prerequisites: Courses constituting the equivalent of the undergraduate Common Body of Knowledge requirement for CBA

Description: The impact of Federal income tax law on management decisions, more from the viewpoint of recognizing problems than prescribing solutions.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 819 Partnership Tax Accounting

Prerequisites: Admission to the Masters of Professional Accountancy (MPA) program; or permission of MPA faculty adviser and instructor

Description: Federal income taxation for partnerships. Tax laws associated with formation, operation, distribution, disposal, and dissolution.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 831 Seminar in Auditing

Prerequisites: Admission to the Masters of Professional Accountancy (MPA) program; or permission of MPA faculty adviser and instructor

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 832 Applied Auditing

Prerequisites: Admission to the MPA program or permission

Description: Introduction to auditing concepts from a theoretical perspective. Applied course to plan, perform, and complete an audit.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 837 Taxation-Individual Income Tax

Description: The structure and content of the federal income tax system, focusing on taxation of individuals. Income, deductions, income splitting, capital gains, and tax accounting. Technical proficiency in solving tax problems and an understanding of the tax policy decisions implicit in the technical rules.

Credit Hours: 3-4

Min credits per semester: 3

Max credits per semester: 4

Max credits per degree: 4

Grading Option: Graded

ACCT 838 Taxation-Corporate

Prerequisites: LAW 637G.

Description: Advanced federal income tax focusing on income taxation of corporations and shareholders.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 840 Fraud Examination

Prerequisites: Admission to the Master of Professional Accountancy (MPA) program; or permission of MPA faculty adviser and instructor

Description: Fraud and how fraud differs from other crimes. Fraud techniques, schemes, and actual fraud cases.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 841 Fraud Detection and Prevention

Prerequisites: ACCT 201 and ACCT 202

Notes: Aimed at non-accountants.

Description: The focus is on fraud prevention and detection of risks and weakness that allow fraud to occur. Criminal theory, ethics training, tone-at-the-top, and desirable company policies and codes are covered in more depth.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 848 Business Planning

Prerequisites: LAW 632/G, 638/G

Description: Process of planning business transactions in a way that takes into account many relevant bodies of law as well as the needs of clients. Learn the goals and methods of business planning, the role of ethics in providing legal advice, factors that influence the choice of business entity for a venture, legal rules applying to partnerships and limited liability companies ("LLCs"), relevant laws dealing with corporations and securities regulation, laws that pertain to corporate restructurings, and laws applying to the purchase, sale, or merger of corporate businesses.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Offered: SPRING

ACCT 850 Accounting and Data Analytics

Prerequisites: Admission to the Masters of Professional Accountancy program.

Description: Fundamentals of data exploration, analysis, and communication in an accounting setting. Emphasis on written communication and data visualization.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Offered: FALL/SPR

ACCT 857 Controllershship

Prerequisites: Admission to either the Masters of Professional Accountancy (MPA) or MBA program; or permission of MPA faculty adviser and instructor; ACCT 808 or GRBA 810

Description: Rudiments of conceptual framework for designing and evaluating management accounting and control systems for business firms and situations. Case studies on the management aspects of budgeting, standard setting, variance analysis, cost allocation, operating control, transfer pricing, capital budgeting, performance evaluation, and other pertinent topics relating to managerial uses of accounting data.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 24

Grading Option: Graded

ACCT 858 Seminar in Managerial Accounting

Prerequisites: Admission to either the Masters of Professional Accountancy (MPA) or MBA program; or permission of MPA faculty adviser and instructor

Description: Designed to broaden and deepen conceptual and technical understanding of management control systems (MCS). MCS are considered broadly to include everything that managers do to ensure good performance or, more specifically, to ensure that the company's strategies get implemented effectively.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 863 Taxation-Individual Income II

Description: Most important tax principles affecting business and investments, as well as an introduction to basic tax procedure (both administrative and judicial), civil and criminal fraud, tax research, and certain ethical issues common in tax practice.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 888 Financial Reporting and Analysis

Prerequisites: Intermediate financial accounting or ACCT 805; permission of the MBA director

Description: How to effectively utilize accounting information presented in financial statements. Analysis of primary financial statements, revenue recognition practices, the financial reporting system, the effects of accounting method choice on reported financial data, and firm valuation.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 890 Accountancy Internship

Prerequisites: Admission to MPA program, permission of MPA adviser, and acceptance into approved internship program

Notes: Maximum of 6 sem hrs can be counted towards the MPA degree.

Description: Independent study of theories, principles, practices, techniques, and strategies utilized in the accounting field. Practical experience in professional accounting situations through a preapproved internship program.

Credit Hours: 1-3

Min credits per semester: 1

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 898 CPA Review

Prerequisites: Admission into MPA program

Description: This course will prepare students to take one section (FAR, AUD, REG, or one elective) of the CPA exam. The course requires that students have access to the Becker CPA review course. The course is fully on-line.

Credit Hours: 1-3

Min credits per semester: 1

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Offered: FALL/SPR

ACCT 899 Masters Thesis

Prerequisites: Admission to masters degree program and permission of major adviser

Description: Course can not be offered as a pass/no pass

Credit Hours: 1-10

Min credits per semester: 1

Max credits per semester: 10

Max credits per degree: 99

Grading Option: Graded

ACCT 906 Seminar in Comparative Accounting Systems

Prerequisites: Permission (ordinarily at least two senior-level courses in accounting or ACCT 801 and suitable supporting courses)

Description: A research seminar on the conceptual framework underlying selected accounting systems or subsystems. The specific systems studied vary depending upon interest and background of enrolled students, but ordinarily include insurance or other regulatory systems, governmental or other not-for-profit systems, Securities and Exchange Commission regulations, federal income tax rules, and foreign systems. Contrasts with traditional financial and managerial reporting systems and the reasons for the differences that exist.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 24

Grading Option: Graded

ACCT 916 Seminar in Contemporary Accounting Theory: Empirical Tests and Methodologies

Prerequisites: Admission to the PhD program in Business or Economics or permission

Description: Introduction to methods of conducting scientific research in the social sciences, including hypothesis development and testing, and ethical issues surrounding data gathering and handling, replicability, and use of human participants.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Offered: FALL

ACCT 920 History and Philosophy of Accounting Thought

Prerequisites: Admission to the Master of Professional Accountancy (MPA) program; or permission of MPA faculty advisor and instructor

Description: The historical development of accounting thought and the individuals, institutions, organizations, and philosophies that shaped its past and present and will influence its future.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 945 Partnership Taxation

Description: Survey of important principles of partnership taxation.

Credit Hours: 1-4

Min credits per semester: 1

Max credits per semester: 4

Max credits per degree: 4

Grading Option: Graded

ACCT 967 Estate Planning

Prerequisites: Prereq: LAW 637/G

Description: Federal estate and gift taxation, related income tax rules, estate planning concepts, and state inheritance taxation.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 968 Estate Planning Problems

Prerequisites: LAW 767G.

Description: Problems of planning and implementing estate plans for clients of substantial wealth with emphasis on skills of drafting the various legal instruments usually required for comprehensive estate planning.

Credit Hours: 1-4

Min credits per semester: 1

Max credits per semester: 4

Max credits per degree: 4

Grading Option: Graded

ACCT 969 Seminar in Tax Research

Prerequisites: Admission to the PhD program in Business or Economics or permission

Description: Research of the impact of tax information, presentation, and decisions.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Offered: SPRING

ACCT 984 Seminar in Selected Topics

Prerequisites: Admission to PhD program and permission.

Description: Topics vary.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 991 Seminar in Capital Market Research in Accounting

Prerequisites: Admission to PhD program, completion of research tools requirement, and permission

Description: Capital market effects of accounting measurements and presentation, foundation of capital market research in accounting, methodology in conducting capital market research, and implication of capital market effects on accounting policy.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 992 Seminar in Behavioral Accounting Research

Prerequisites: Admission to PhD program, completion of research tools requirements, and permission

Notes: MNGT 960 recommended.

Description: Behavioral factors in accounting system, design, audit judgment, decision making using accounting data, performance evaluation, accounting policy formation, and other accounting-related tasks.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

**ACCT 993 Seminar in Analytical Accounting Models**

Prerequisites: Admission to PhD program and permission

Description: Measurement alternatives through modeling of choices and economic analysis of information choices.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 995 Seminar in Audit Research

Prerequisites: Admission to the PhD in Business or Economics

Description: Research of the impact of audit decision and information.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Offered: FALL

ACCT 996 Directed Reading or Research

Credit Hours: 1-3

Min credits per semester: 1

Max credits per semester: 3

Max credits per degree: 24

Grading Option: Graded

ACCT 999 Doctoral Dissertation

Prerequisites: Admission to doctoral degree program and permission of supervisory committee chair

Description: Dissertation research course

Credit Hours: 1-24

Min credits per semester: 1

Max credits per semester: 24

Max credits per degree: 99

Grading Option: Graded