The Department of Accounting offers graduate studies leading to the MS and PhD degrees, and coursework supporting the Mays Business School’s MBA degree. The MS degree provides the necessary coursework for students who wish to enter public accounting, corporate accounting/finance or government service. The department also offers an integrated Professional Program that students enter in the junior year of the BBA program. Graduates receive a Bachelor of Business Administration degree and an MS degree. The PhD program is designed to prepare students for careers in teaching and research. Additional information, including specific departmental requirements, may be obtained by contacting the master’s student advisor or the doctoral student advisor in the Department of Accounting.

Please be advised that Texas A&M offers many programs that lead to an occupational license as defined under Texas Occupations Code 58.001. Licensing authorities may have guidelines concerning prior criminal convictions that would make an individual ineligible for issuance of a given license. Applicants are encouraged to review all eligibility requirements related to degrees resulting in a license. Note the following:

- An individual who has been convicted of an offense may be ineligible for issuance of an occupational license.
- Licensing authorities must establish and make available guidelines explaining why a particular offense is considered a basis for ineligibility for a particular license and other criterion that may affect the decision to grant or withhold a license.
- An individual has the right to request a criminal history evaluation letter regarding their eligibility for a license issued under Texas Occupations Code 53.102.

Questions related to eligibility requirements to take the CPA examination in Texas should be directed to the Texas State Board of Public Accountancy (http://txrules.elaws.us/rule/title22_chapter525_sec.525.1) (or the licensing authority in other jurisdictions).

Faculty

Ahmed, Anwer S, Professor
Accounting
PHD, University of Rochester, 1992

Benjamin, James J, Professor
Accounting
PHD, Indiana University, 1972

Cline, Kayla M, Lecturer
Accounting
PHD, Texas A&M University, 2017

Diaz, Michelle C, Clinical Assistant Professor
Accounting
PHD, Texas A&M University, 2005

Ege, Matthew S, Assistant Professor
Accounting
PHD, The University of Texas of Austin, 2013

Flagg, James C, Associate Professor
Accounting
PHD, Texas A&M University, 1988

Garza, Brent A, Assistant Professor
Accounting
PHD, University of Illinois-Urbana-Champaign, 2017

Grossman, Steven D, Associate Professor
Accounting
PHD, Tufts University, 1972

Hepfer, Bradford F, Assistant Professor
Accounting
DBA, The University of Iowa, 2016

Kinney, Michael R, Associate Professor
Accounting
PHD, University of Arizona, 1990

Lassila, Dennis R, Professor
Accounting
PHD, University of Minnesota, 1981

Louder, Martha L, Professor
Accounting
PHD, Arizona State University, 1990

McAnally, Mary L, Professor
Accounting
PHD, Stanford University, 2011

McGowan, Annie L, Associate Professor
Accounting
PHD, University of North Texas, 1994

McGuire, Sean T, Associate Professor
Accounting
PHD, University of Georgia, 2008

Ray, Korok, Associate Professor
Accounting
PHD, Stanford Graduate School of Business, 2004

Rees, Lynn L, Professor
Accounting
PHD, Arizona State University, 1993

Rhodes, Adrienne C, Assistant Professor
Accounting
PHD, Pennsylvania State University, 2008

Rice, Sarah C, Associate Professor
Accounting
PHD, The Ohio State University, 2007
Courses

**ACCT 603 Energy Accounting**
Credits 3. 3 Lecture Hours.
Overview of the oil and gas industry and specialized financial accounting procedures associated with the industry; emphasis on accounting for exploration, development, production, depletion and amortization as well as joint operations, asset impairment and retirement obligation; includes reserve accounting/disclosure related to the above topics.
**Prerequisites:** ACCT 327 with C or better.

**ACCT 607 Seminar in Auditing**
Credits 3. 3 Lecture Hours.
Current issues and research in auditing, attestation and financial disclosures. Classification 6 students may not enroll in this course.
**Prerequisite:** ACCT 407 or equivalent.

**ACCT 610 Financial Accounting**
Credits 1 to 3. 1 to 3 Lecture Hours.
Develops a conceptual framework for understanding and using corporate financial statements. Oriented towards the user of financial accounting data (rather than the preparer) and emphasizes the reconstruction of economic events from published financial data. May be repeated for up to 3 hours credit. Classification 6 students may not enroll in this course.
**Prerequisite:** Enrollment is limited to BUAD classification 7 graduate students.

**ACCT 611 Management of Taxation**
Credits 3. 3 Lecture Hours.
Various income taxes on taxable entities. For business and other majors. Classification 6 students may not enroll in this course.

**ACCT 612 Partnership and Real Estate Taxation**
Credits 3. 3 Lecture Hours.
Concepts and principles of partnerships and real estate taxation; use of partnerships and real estate for tax planning. Classification 6 students may not enroll in this course.
**Prerequisite:** ACCT 405.

**ACCT 615 Contemporary Tax Topics**
Credits 3. 3 Lecture Hours.
Explores business tax topics that provide current/future significant professional tax service opportunities such as specialized applications of business taxation. Intended for graduate students in the Tax Track in the Professional Program in Accounting. May be taken two times for credit.
**Prerequisite:** ACCT 611.

**ACCT 620 Management Accounting and Control**
Credits 1 to 3. 1 to 3 Lecture Hours.
Applications of concepts useful to management, in the analysis of accounting data for the purposes of costing and income determination, decision making and control of various organizational activities. May be repeated for up to 3 hours credit. Classification 6 students may not enroll in this course.
**Prerequisite:** ACCT 610 or equivalent. Enrollment is limited to BUAD classification 7 graduate students.

**ACCT 621 Corporate Taxation I**
Credits 3. 3 Lecture Hours.
Formation and capital structures, partial liquidations, S corporations, accumulated earnings tax, personal holding companies and other topics. Classification 6 students may not enroll in this course.
**Prerequisite:** ACCT 405 or equivalent.
ACCT 625 Professional Accounting Seminar
Credit 1. 1 Lecture Hour.
Focuses on increasing understanding of the emerging issues facing professional accountants; provides opportunities to enhance skills necessary to succeed as professional accountants.
Prerequisite: Enrollment in Master of Science in accounting program.

ACCT 628 Business Application Modeling
Credits 3. 3 Lecture Hours.
Focuses on modeling application software commonly used in accounting and business; primary emphasis on Visual Basic for Applications in Microsoft Excel and Access; application exercises will deal with financial problem solving. Classification 6 students may not enroll in this course.
Prerequisite: ACCT 427 or equivalent.

ACCT 629 Controls and Audit Technology
Credits 3. 3 Lecture Hours.
Focuses on internal controls and their importance with regards to financial reporting and arrangement; topics include process walkthrough techniques, documentation, business processes, control frameworks, application controls, change management, operations management and security.
Prerequisite: ACCT 407.

ACCT 640 Accounting Concepts and Procedures I
Credits 3. 3 Lecture Hours.
Accounting concepts and relationships essential to administrative decisions; use of accounting statements and reports as policymaking and policy execution tools. Classification 6 students and non-business graduate students may enroll in this course.
Prerequisite: Graduate classification.

ACCT 644 Control and Audit of Information Systems
Credits 3. 3 Lecture Hours.
Focuses on the control, audit, and security of information systems; aimed at enhancing the ability of accounting professionals to deal with complex computer-based accounting systems as auditors of these systems; topics include general and application controls, audit software, and e-commerce security.
Prerequisite: ACCT 427; graduate classification.

ACCT 646/IBUS 646 International Accounting
Credits 3. 3 Lecture Hours.
Introduction and examination of accounting issues unique to multinational enterprises and international business activity. Classification 6 students may not enroll in this course.
Prerequisites: ACCT 328; FINC 341.
Cross Listing: IBUS 646/ACCT 646.

ACCT 647/FINC 647 Financial Statement Analysis
Credits 3. 3 Lecture Hours.
Analytical approach to financial statements; application of finance and accounting principles relevant to the analysis of financial statements. Classification 6 students may not enroll in this course.
Prerequisites: FINC 612 or FINC 635; ACCT 610 or ACCT 640.
Cross Listing: FINC 647/ACCT 647.

ACCT 648 Accounting Information Systems
Credits 3. 3 Lecture Hours.
Design, implementation, operation, control and audit techniques of accounting information systems. Classification 6 students may not enroll in this course.
Prerequisite: ACCT 427 or equivalent.

ACCT 650 Accounting Ethics
Credits 3. 3 Lecture Hours.
Integration of ethical reasoning, objectivity, independence and other core values into the development of a professional accountant; critical analysis of the ethical lapses which have occurred in business and the accounting profession; explores ways to integrate ethical behavior into professional life.
Prerequisite: Graduate classification.

ACCT 651 Development of Accounting Thought
Credits 3. 3 Lecture Hours.
Examination of contemporary financial reporting issues in terms of institutional, ethical, and regulatory environment; framework for exercising judgment when literature provides no direct prescription about correct reporting. Tools used include unstructured cases and open-ended research assignments. Course not open to classification 6 students.
Prerequisite: ACCT 642 or approval of instructor.

ACCT 660 Accounting Information and Financial Markets
Credits 3. 3 Lecture Hours.
Financial accounting research with emphasis on financial markets; investigates major areas of financial accounting research, related statistical techniques and the progress of research in a historical perspective. Classification 6 students may not enroll in this course.
Prerequisite: ACCT 665 or approval of instructor.

ACCT 665 Research Methodology I
Credits 3. 3 Lecture Hours.
Nature and evaluation of accounting research; includes preparation and evaluation of original research papers. Classification 6 students may not enroll in this course.
Prerequisite: Doctoral classification.

ACCT 667 Contemporary Accounting Topics
Credits 1 to 3. 1 to 3 Lecture Hours.
Current issues and research in topical areas: financial data audit and control; international accounting; accounting for natural resources; tax planning, theory and structure of taxation. Classification 6 students may not enroll in this course.
Prerequisite: Approval of instructor.

ACCT 680 Tax Research and Policy
Credits 3. 3 Lecture Hours.
Methodology and sources of tax research; tax analysis research, policy implications, behavioral aspects and use of quantitative analysis. Classification 6 students may not enroll in this course.
Prerequisite: ACCT 405 or 611.

ACCT 682 Professional Internship
Credits 1 to 6. 1 to 6 Other Hours.
A directed internship in an organization to provide students with on-the-job training with professionals in organizational settings appropriate to the student's professional objectives. Classification 6 students may not enroll in this course.
Prerequisites: Approval of committee chair and department head.

ACCT 685 Directed Studies
Credits 1 to 4. 1 to 4 Other Hours.
Directed individual study of selected problems using recent developments in business research methods. Classification 6 students may not enroll in this course.
Prerequisites: Graduate classification and approval of instructor.
ACCT 688 Doctoral Seminar
Credits 3. 3 Other Hours.
Historical development of the conceptual framework of accounting theory and practices; analysis of current research and controversial issues in the field. For doctoral students only. May be repeated for credit. Classification 6 students may not enroll in this course.
Prerequisite or corequisite: ACCT 665.

ACCT 689 Special Topics in...
Credits 1 to 4. 1 to 4 Lecture Hours. 0 to 4 Lab Hours.
Selected topics in an identified area of accounting. May be repeated for credit. Classification 6 students may not enroll in this course.

ACCT 691 Research
Credits 1 to 23. 1 to 23 Other Hours.
Research for thesis or dissertation. Classification 6 students may not enroll in this course.

ACCT 705 Accounting for Business Results
Credits 1 to 4. 1 to 4 Lecture Hours.
Interpretation of annual reports; financial statement creation; assessment of company financial health; identification of factors that impact company earnings quality; valuation model implementation.
Prerequisite: For Master of Science in Business students only.

ACCT 710 Accounting for Managerial Decision Making
Credits 1 to 4. 1 to 4 Lecture Hours.
Use of accounting information for managerial decision making; cost behavior and control; budgeting; performance measurement; application of accounting data in managing organizational production activities and operation processes.
Prerequisite: For Master of Science in Business students only.