

# ACCT - ACCOUNTING

## ACCT 601 Financial Reporting I

**Credits 3. 3 Lecture Hours.** Financial accounting theory and practical applications as related to the preparation and analysis of financial statements, particularly focusing on assets and income determination.

**Prerequisite:** Graduate classification.

## ACCT 602 Financial Reporting II

**Credits 3. 3 Lecture Hours.** Financial accounting theory and practical applications as related to the preparation and analysis of financial statements, particularly focusing on debt and owner's equity; topics include reporting issues of leases, retirement benefits, income taxes.

**Prerequisite:** Graduate classification.

## 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:** Grade of C or better in ACCT 327 or approval of instructor.

## ACCT 604 Auditing

**Credits 3. 3 Lecture Hours.** Auditing standards and related auditing procedures; topics include evaluation of internal control, examination of financial statements, and preparation of working papers and auditors' reports and opinions. **Prerequisite:** Graduate classification.

## ACCT 605 Income Tax

**Credits 3. 3 Lecture Hours.** Federal income tax legislation and tax policy issues with an emphasis on taxation of corporations and individuals.

**Prerequisite:** Graduate classification.

## 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 608 Internal Auditing

**Credits 3. 3 Lecture Hours.** Study of current theory and procedures used by internal auditors in practice; completion of realistic practice case study. **Prerequisite:** Grade of C or better in ACCT 427 or equivalent, or approval of instructor.

## 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 622 Accounting for Income Taxes

**Credits 3. 3 Lecture Hours.** Study of accounting concepts and principles related to reporting of income taxes; including book-tax differences, deferred tax assets and liabilities, valuation allowances, uncertain tax positions, various advanced topics. **Prerequisites:** ACCT 328 and ACCT 405, or equivalent; graduate classification.

## ACCT 624 Tax Technology and Analytics

**Credits 3. 3 Lecture Hours.** Streamlining the data collection and management process of the tax function needed to work with people, processes and technologies; includes transformation, direct tax, indirect tax, emerging technologies, global mobility and asset management. **Prerequisites:** ACCT 427 and 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; application exercises will deal with financial problem solving. Classification 6 students may not enroll in this course. **Prerequisite:** ACCT 427 or approval of instructor.

## 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. May be taken three times for credit. **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 659 Introduction to Academic Research

**Credits 3. 3 Lecture Hours.** Overview of accounting scholarly research in the main topic areas of accounting research; research methodologies; characteristics of quality research. **Prerequisite:** ACCT 327; 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 671 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 684 Professional Internship

**Credits 0 to 3. 0 to 3 Other Hours.** A directed internship in an organization to provide on-the-job training under the supervision of accounting professionals in organizational settings appropriate to the student's professional objectives. May be taken up to 3 hours for credit. Must be taken on a satisfactory/unsatisfactory basis. Classification 6 students may not enroll in this course. **Prerequisites:** Accounting major or 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.