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 606 Entities Taxation

Credits 3. 3 Lecture Hours. Federal income taxation of corporate and flow-through business entities through the business life cycle. **Prerequisites:** ACCT 405 or equivalent.

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 or equivalent.

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. Enrollment is limited to BUAD classification 7 graduate students. **Prerequisite:** ACCT 610 or equivalent; graduate classification or approval of instructor.

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. **Prerequisites:** Graduate classification.

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 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.

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:** Graduate classification. **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. **Prerequisite:** Graduate classification.

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. **Prerequisites:** 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 657 Accounting Data Analytics

Credits 3. 3 Lecture Hours. Use of data analytics process in accounting, audit and tax; formulation of business questions; acquisition of financial and business data to address those questions; use of extract, transform, load (ETL) techniques on financial data; analysis of the data; communication of the results of the data through data visualizations. **Prerequisites:** Graduate classification.

ACCT 658 Advanced Accounting Data Analytics

Credits 3. 3 Lecture Hours. Conceptual and practical understanding of data analytics that may be encountered in accounting careers; survey of state-of-the-art methods (including visualization, automation, and machine learning) which are applied to financial data used by internal and external business stakeholders. **Prerequisites:** Graduate classification.

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 664 Accounting Communication for Working Professionals

Credits 3. 3 Lecture Hours. Professional written and oral communication strategies for accounting practice; technical memoranda and client correspondence preparation; presentation skills for stakeholder meetings and board communications; financial information translation for diverse audiences; technology tools for business communication, including generative AI. **Prerequisite:** Graduate classification.

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 677 Chief Financial Officers and Financial Leadership

Credits 3. 3 Lecture Hours. Application of the theory underlying financial accounting and reporting used by accounting leaders; use of cases and financial statements to illustrate practical issues related to standard setting and financial statement measurement and reporting topics; actual topics covered vary as conditions change. **Prerequisites:** Graduate classification and 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 equivalent.

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.