ACCOUNTING (ACCT)

ACCT 5080. Independent Study. 1-3 Hours.
Directed study in special topics in accounting. Variable credit (1 to 3). Course Equivalents: ACCT 5380
Prerequisite: Approval of Department Chair and Graduate Coordinator.

ACCT 5085. Special Topic. 1-3 Hours.
This course of faculty-led study is designed to provide graduate students exposure to new Accounting topics and concepts in a course setting. Variable Credit (1 to 3). Course Equivalents: ACCT 5385 .

ACCT 5300. Analysis of Accounting Information. 3 Hours.
Students are introduced to the accounting principles, concepts, procedures, and techniques underlying financial and managerial accounting and reporting with an emphasis on business and economic information generated in the accounting process and a study of their behavior for planning and control decisions. This course does not apply to the 36-hour graduate credit hour requirement of the MBA degree program or the 30-hour MS in Accounting degree.

ACCT 5302. Financial Reporting & Business Decisions. 3 Hours.
Students study and examine financial reporting from the point of view of management, creditors, and investors. The course specifically addresses how financing, investing, and operating decisions affect financial statements. The course also covers how creditors and investors use financial statements to assess the results of managers' decisions and the effect of alternative accounting methods on the quality of financial reporting. The course emphasizes the effect of internal accounting decisions on external financing and business decision making. The course is designed for non-Accounting majors.

ACCT 5304. Accounting For Management. 3 Hours.
Students examine and apply the concepts useful to management in the analysis of accounting data for the purposes of costing and income determination, decision making and control. The course typically includes readings, cases and discussion of planning and budgeting, activity-based costing, target costing, performance measurement, quality and environmental cost management. This course is designed for non-accounting majors.
Prerequisite: ACCT 2301 and ACCT 2302 or ACCT 5300.

ACCT 5311. Advanced Financial Reporting I. 3 Hours.
Part one of an in-depth study of advanced financial accounting and the financial reporting process. Students examine a variety of financial accounting concepts, learn to research financial accounting standards and then to apply these financial reporting principles and research skills to address real-world issues. Financial Accounting Standards Board's (FASB) and Securities and Exchange Commission (SEC) requirements for financial reporting are covered and include presentation and disclosure requirements for various areas of an entity's financial statements.
Prerequisite: Admission to the MS in Accounting Program.

ACCT 5312. Advanced Financial Reporting II. 3 Hours.
Part two of an in-depth study of advanced financial accounting topics. Building upon the skills developed in ACCT 5311, students continue to examine advanced financial accounting concepts, research financial accounting standards and practice applying their research skills and professional judgement to find solutions to real-world type financial accounting problems. In addition, this course addresses contemporary financial reporting topics.
Prerequisite: ACCT 5311.

ACCT 5315. Seminar in Accounting Theory. 3 Hours.
Students study accounting theory as well as a critical analysis of the history of the development of Generally Accepted Accounting Principles. Students research accounting literature, with the objective of critically evaluating the present status and future course of accounting thought as well as examine theoretical approaches to the solution of current problems in financial reporting.
Prerequisite: Admission to the MS in Accounting program.

ACCT 5324. Information System Auditing & Assurance. 3 Hours.
Students study the linkage between auditing concepts and professional standards and their application to information system principles, processing, and control. Professional practice and experience in the use of the computer as an audit tool is introduced through the use of Generalized Audit Software. Students are provided with an understanding and hands-on familiarity with skills necessary to assess controls over computerized information systems and to accomplish computer assisted auditing procedures to render an opinion regarding the integrity of financial information produced by those systems. Knowledge of these concepts help prepare the student to practice in a technologically enhanced auditing environment.
Prerequisite: Admission to the MS in Accounting Program.

ACCT 5333. Financial Statement Analysis. 3 Hours.
Students are provided an overview of the pertinent theoretics and various applications relevant to the analysis of financial statements by applying both finance and accounting principles. Readings and case studies are applied to provide a contemporary prospective.
Prerequisite: Admission to the MS in Accounting program.

ACCT 5347. Managerial Accounting Application. 3 Hours.
Students study and exam managerial accounting applications that address contemporary managerial issues and problems. Topics may include activity-based costing, target costing, quality costs, environmental costing, capacity costing, theory of constraints, costing for lean production, and other areas. Cases and exercises are used to provide professional practice and experience in the development and use of management accounting information for decision making and the role of the management accountant as part of the management decision making team.
Prerequisite: Admission to the MS in Accounting program.

ACCT 5352. Corporate & Pass Through Entity Taxation. 3 Hours.
Students study the Internal Revenue Code and related tax literature associated with corporate and pass through entity taxation. Students learn the concepts of forming, operating, and liquidating C Corporations, S Corporations, LLCs, and Partnerships. Federal tax returns are prepared for C Corporations, S Corporations and Partnerships. Tax research is emphasized and integrated into each of the above areas. Students obtain proficiency in the use of various internet and paper-based tax services and in the examination of related contemporary accounting literature.
Prerequisite: Admission to the MS in Accounting program.

ACCT 5355. Personal Tax Planning. 3 Hours.
Students examine concepts of estate and income tax planning to minimize taxes on property transfers and increase after-tax wealth. Topics may include lifetime gifts, successive life estates, trusts, retirement planning, employee benefits, education financing, insurance, annuities, charitable giving strategies, and tax research.
Prerequisite: Admission to the MS in Accounting program.

ACCT 5357. Multijurisdictional Taxation Concepts. 3 Hours.
Students examine concepts related to the taxation of business entities and individuals by international and state jurisdictions. The concepts of nexus, income allocation, and income apportionment issues as well as cross-border and international tax issues affecting activities of U.S. taxpayers are explored.
Prerequisite: ACCT 5352.

ACCT 5358. Tax Research, Practice & Procedure. 3 Hours.
Students examine various contemporary tax practices focused on research, communication, compliance, and entity planning.

ACCT 5360. Analytics in Accounting. 3 Hours.
Students concentrate on data acquisition, and the analysis, interpretation, presentation, and use of data in decision-making in an accounting context. Students gain hands-on experience with information technology used in the accounting profession. Project-oriented computer-based assignments are used to enhance students' knowledge and skills.
Prerequisite: Admission to the MS in Accounting program.

ACCT 5375. ERP Business Process Integration. 3 Hours.
This course utilizes the SAP information system paradigm as a model for examination and development of integrated business process solutions. The course examines the conceptual background, rationale, methods, and procedures commonly employed by businesses in developing and configuring integrated business systems. Cases and hands-on experience using SAP require students to configure a business process solution through integration of financial, controlling, production, materials management, sales and distribution, manufacturing, and other ERP process modules.
Prerequisite: Admission to the MS in Accounting program.

ACCT 5379. Professional Ethics & Responsibility. 3 Hours.
This course provides prospective accounting professionals an ability to apply philosophic moral theory to particular issues pertaining to the accounting profession. The course may include the examination of contemporary accounting literature related to ethical standards, ethical reasoning, integrity, objectivity, independence, and other core values. Emphasis is placed on dealing with controversial issues and examining the legal and professional responsibilities of public accountants. Topics also may include the examination of the state and AICPA Code of Professional Conduct and other governing authorities' pronouncements, such as SEC, IRS, and similar such bodies. Case studies and exercises with professional responsibility and ethical considerations in "real life" situations are interspersed throughout the curriculum.
Prerequisite: Admission to the MS in Accounting program, ACCT 5311, ACCT 5324, ACCT 5352, and 12 completed graduate credit hours, and concurrent enrollment in ACCT 5399.

ACCT 5382. Current Issues in Assurance Services. 3 Hours.
Students explore the dynamic and complex issues shaping the field of audit and assurance services. Students examine contemporary developments in assurance services, which may include innovations in audit practices, regulatory shifts, assurance on non-financial disclosures, and the impact of emerging technologies.

ACCT 5388. Employee Benefit Plan Accounting & Assurance. 3 Hours.
Students examine various accounting, compliance, and auditing issues related to different types of employee benefit plans. Financial reporting and regulatory filing requirements mandated by the federal government for employee benefit plans are also explored.

ACCT 5399. Advanced Auditing Theory & Practice. 3 Hours.
Students examine the theoretical and application issues of contemporary auditing as identified in the literature and by recent professional pronouncements. Topics may include internal control, control risk, legal liability of auditors, audit failure, audit risk, auditor responsibility for detection of fraud, and the evolving nature of the auditing profession in compliance with new audit standards. Case studies and exercises are used to address these and other topics of importance to professional auditing practice.
Prerequisite: Admission to the MS in Accounting program, ACCT 5311, ACCT 5324, ACCT 5352, and 12 completed graduate credit hours.