

# Accounting (ACC)

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## Accounting (ACC) Courses

### **ACC 5003. Financial Accounting Concepts. (3-0) 3 Credit Hours.**

An intensive study of accounting as a tool to communicate financial information for planning, analyzing, and controlling business enterprises directed toward decision making.

### **ACC 5023. Accounting Analysis for Decision Making. (3-0) 3 Credit Hours.**

Prerequisite: ACC 5003 or an equivalent. The study of accounting and its uses by management in the decision-making process.

### **ACC 5163. Ethics and Accountant's Professional Responsibility. (3-0) 3 Credit Hours.**

A study of the role of a professional accountant; codes of accountants; ethical decision making; and the legal, regulatory and social environment in which an accountant makes decisions. This is a non-accounting graduate course.

### **ACC 5513. Fundamentals of Information Assurance. (3-0) 3 Credit Hours.**

Prerequisite: Graduate standing. This course examines the principle areas of information assurance. Topics will include protecting networks, intrusion detection, digital forensics, and supervisory control and data acquisition. Application to business environments will be emphasized. (Same as IS 5513. Credit cannot be earned for both ACC 5513 and IS 5513).

### **ACC 5813. Advanced Auditing. (3-0) 3 Credit Hours.**

Prerequisite: ACC 4013 or an equivalent. A study of specialized areas of auditing. Topics may vary depending upon current professional controversies.

### **ACC 5823. Governmental and Not-for-Profit Accounting. (3-0) 3 Credit Hours.**

Prerequisite: ACC 3023 or an equivalent. A study of accounting principles and practices of state and local governments and not-for-profit organizations.

### **ACC 5863. Advanced Financial Accounting. (3-0) 3 Credit Hours.**

Prerequisite: ACC 3033 or an equivalent. A study of corporate consolidations and other specialized areas of financial accounting. Topics may vary depending upon current professional controversies.

### **ACC 5883. Fraud Examination and Forensic Accounting. (3-0) 3 Credit Hours.**

Prerequisite: ACC 4013 or an equivalent. A study of fraud, including risk factors, prevention techniques, characteristics of common schemes, fraud detection processes and tools, and the use of accounting, auditing and other procedures in fraud investigation and resolution.

### **ACC 5913. Corporate Valuation. (3-0) 3 Credit Hours.**

Prerequisites: ACC 3033 and FIN 5023 or an equivalent. The techniques and issues involved in making long-term investment decisions and valuing the financial claims on a company. Topics include the concepts of the cost of capital and financial structure, dividend policy, risk assessment and management, forecasting, and cash flow analysis. (Same as FIN 5813. Credit cannot be earned for both ACC 5913 and FIN 5813).

### **ACC 5943. Financial Statement Analysis. (3-0) 3 Credit Hours.**

Prerequisites: ACC 3033 and FIN 5633 or an equivalent. The processes by which the economic information contained within financial statements is interpreted and used to evaluate historical performance and project future performance of the firm. Topics include hidden assets and liabilities, earnings quality, liquidity and cash flows. (Same as FIN 5943. Credit cannot be earned for both ACC 5943 and FIN 5943).

### **ACC 5993. Data Analytics for Accountants. (3-0) 3 Credit Hours.**

Prerequisite: ACC 4013 or consent of instructor and graduate standing. This course introduces data analytics tools essential for conducting audits and creating internal controls that are efficient and effective. The course provides extensive hands-on instruction using data analytics software.

### **ACC 6003. Managerial Accounting Theory. (3-0) 3 Credit Hours.**

Prerequisite: ACC 3023 or an equivalent. Advanced study of the role of accounting in the application of management control systems. Topics include managerial accounting, internal audit, external audit, SEC reporting, corporate governance, the controllership function, and contract theories and their relationship to personnel controls, cultural controls, action controls and results controls used for employee selection, motivation, job design, and performance evaluation.

### **ACC 6013. Financial Accounting Theory. (3-0) 3 Credit Hours.**

Prerequisite: ACC 3033 or an equivalent. A study of the nature of accounting and the nature of theory, and a critical analysis of the history of the development of Generally Accepted Accounting Principles. Research into accounting literature, with the objective of critically evaluating the present status and future course of accounting thought.

### **ACC 6043. Tax Research. (3-0) 3 Credit Hours.**

Prerequisite: ACC 3043 or an equivalent. An in-depth study of how to find answers to tax questions. Students will become acquainted with various tax materials in the library and their use, including tax services, case reports, and IRS publications.

### **ACC 6053. Estate, Trust, and Gift Taxation. (3-0) 3 Credit Hours.**

Prerequisite: ACC 3043 or an equivalent. Emphasis on estate and gift planning and income taxation of trusts and estates. Taxation of gratuitous transfers under the Federal Estate and Gift Tax Codes including inter vivos gifts, marital deduction, powers of appointment, retained interest, the concept of distributable net income, fiduciary taxation, and the concept of an estate.

### **ACC 6073. Advanced Corporate Taxation. (3-0) 3 Credit Hours.**

Prerequisite: ACC 3043 or an equivalent. A study of federal income taxation of corporations and shareholders, which includes formation, distributions, penalty taxes, reorganization, and consolidations.

### **ACC 6083. Special Topics in Tax Practice. (3-0) 3 Credit Hours.**

Prerequisite: ACC 3043 or an equivalent. Advanced case studies of tax audits, administrative appeals, settlement technique, appellate jurisdiction, choosing forums, ruling and technical requests, civil litigation, collection process, offers in compromise, interest and civil penalties, indirect methods of proof, and criminal penalties.

### **ACC 6103. International Taxation. (3-0) 3 Credit Hours.**

Prerequisite: ACC 3043 or an equivalent. A study of the issues involved in the taxation of multinational corporations and international trade partners.

### **ACC 6113. Flow Through Entities. (3-0) 3 Credit Hours.**

Prerequisite: ACC 3043 or an equivalent. A study of the special tax attributes of partnerships, S-corporations, limited liability companies, and limited liability partnerships including formation, operation, distribution, and dissolution.

**ACC 6203. Seminar in International Accounting. (3-0) 3 Credit Hours.**

Prerequisite: ACC 3023 or an equivalent or approval of the instructor. An analysis of the issues involved in accounting for multinational corporations, including historical and cultural influences on accounting standards and practice in financial reporting, management accounting, and audit/assurance. The course includes an overview of International Financial Accounting Standards (IFRS) and a comparison of IFRS to U.S. GAAP.

**ACC 6703. Introduction to Data Mining. (3-0) 3 Credit Hours.**

Prerequisite: ACC 4013 or an equivalent. This course introduces the fundamental data mining concepts and techniques that are applicable to business research. The course covers basic skills required to assemble analyses for both pattern discovery and predictive modeling. It provides extensive hands-on instruction using data mining software. This course is open to all graduate students. (Same as IS 6703. Credit cannot be earned for both ACC 6703 and IS 6703).

**ACC 6763. Legal and Tax Strategies for Not-For-Profit Organizations. (3-0) 3 Credit Hours.**

Prerequisite: ACC 5003, an equivalent, or consent of the instructor. Overview of taxation and related legal issues affecting the healthcare industry. Topics include tax-exempt organizations, community benefit standards, choice of organizational form, and tax planning strategies for healthcare organizations and professionals. (Same as BOH 6763. Credit cannot be earned for both ACC 6763 and BOH 6763).

**ACC 6773. Seminar in Medicare Regulation. (3-0) 3 Credit Hours.**

Prerequisite: ACC 5003, an equivalent, or consent of the instructor. Seminar in Medicare covered services, payment systems and compliance for healthcare providers. Emphasis is on understanding the role of Medicare in the American healthcare system, and developing the technical skills to identify and research problems in Medicare payments. Topics include Medicare administration and covered services, Part A hospital insurance benefits, Part B supplementary medical insurance benefits, Part C Medicare Advantage benefits, Part D prescription drug benefits, exclusions from coverage, provider payment rules, fraud & abuse, recovery audits, physician self-referral, anti-dumping rules, claims & appeals, and managed care plans. Includes practical experience using online research software, a comprehensive Medicare hospital cost report, and professional cost reporting software. (Same as BOH 6773. Credit cannot be earned for both ACC 6773 and BOH 6773).

**ACC 6783. Accounting for Healthcare Organizations. (3-0) 3 Credit Hours.**

Prerequisite: ACC 5003, an equivalent, or consent of the instructor. A seminar on financial and managerial accounting in for-profit and nonprofit healthcare organizations. Accounting issues related to strategic decision-making in health service production, financing, and investment will be emphasized throughout the course. Topics include the healthcare accounting and financial environment, revenue and expense recognition, balance sheet valuations, ratio analysis, cost accounting, performance measurement, variance analysis, physician compensation and practice valuation, tax-exemption issues, mergers, and disclosure requirements. Special attention is given to the financial implications of third-party payment systems and accounting analyses for physician practices. Includes practical experience using actual healthcare case materials. (Same as BOH 6783. Credit cannot be earned for both ACC 6783 and BOH 6783).

**ACC 6943. Accounting Internship. (0-0) 3 Credit Hours.**

Prerequisites: Graduate standing, 15 semester credit hours of upper-division accounting, or an equivalent. Internship must be approved in advance by the Internship Coordinator and the Graduate Advisor of Record. Supervised full- or part-time off-campus training in public accounting, industry, or government. Individual conferences and written reports required. Cannot be repeated for credit. (Credit cannot be earned for both ACC 6943 and ACC 6823).

**ACC 6953. Independent Study. (0-0) 3 Credit Hours.**

Prerequisites: Graduate standing and written permission of the instructor and the student's Graduate Advisor of Record (forms available from the department office). Independent reading, research, discussion, and/or writing under the direction of a graduate faculty member. May be repeated for credit, but not more than 6 hours, regardless of discipline, will apply to the degree.

**ACC 6961. Comprehensive Examination. (0-0) 1 Credit Hour.**

Prerequisite: Approval of the appropriate committee on graduate studies to take the Comprehensive Examination. Independent study course for the purpose of taking the Comprehensive Examination. May be repeated as many times as approved by the Committee on Graduate Studies. Enrollment is required each term in which the Comprehensive Examination is taken if no other courses are being taken that term. The grade report for the course is either "CR" (satisfactory performance on the Comprehensive Examination) or "NC" (unsatisfactory performance on the Comprehensive Examination).

**ACC 6973. Special Problems. (3-0) 3 Credit Hours.**

Prerequisite: Consent of instructor. An organized course offering the opportunity for specialized study not normally or not often available as part of the regular course offerings. Special Problems courses may be repeated for credit when the topics vary, but not more than 6 hours, regardless of discipline, will apply to the degree.

**ACC 6983. Special Topics in Applied Accounting. (3-0) 3 Credit Hours.**

Prerequisites: Permission of the Director of Masters' Programs in Accounting. An organized service course for students and professionals offering the opportunity for specialized study in current applied accounting topics. Please note: This course will not count toward the MACY degree, or the 30 hours of accounting and the 150 hours of coursework needed to meet the Texas State Board of Public Accountancy requirements.

**ACC 7013. Seminar in Empirical Research in Accounting. (3-0) 3 Credit Hours.**

Prerequisites: Consent of instructor and admission to the Ph.D. program. An exploration of accounting research that employs observational, data-analytical methodology as means for theory development and validation, with emphasis on positive, empirical studies related to auditing, financial markets, and international accounting issues.

**ACC 7043. Archival-Based Research Methods in Accounting. (3-0) 3 Credit Hours.**

Prerequisites: Consent of instructor and admission to the Ph.D. program. Examination of quasi-experimental research designs and methods as used in archival-based accounting research. Provides students the opportunity to develop a foundation for performing research related to Ph.D. seminar project, academic research and scholarly papers. Includes partial or complete replications of published archival-based research papers.

**ACC 7053. Current Topics in Accounting Research. (3-0) 3 Credit Hours.**

Prerequisites: Consent of instructor and admission to the Ph.D. program. Seminar in current accounting research topics. Topics will vary. May be repeated for credit, but not more than 6 hours may be applied to the Doctoral degree.

**ACC 7113. Seminar in Financial Accounting Theory. (3-0) 3 Credit Hours.**

Prerequisites: Consent of instructor and admission to the Ph.D. program. This course focuses on accounting information reported to user groups outside the firm and is designed to introduce students to a number of substantive topics in empirical accounting research. Emphasis is placed on familiarizing students with the theories underlying financial accounting research, the nature of the research questions commonly addressed in empirical research, and the methods used to address those research questions. Topics include the earnings-return relation, financial reporting standard setting, information content of accounting disclosures, use of accounting information in contracting, and the relation between accounting information and firm value.

**ACC 7123. Seminar in Managerial Accounting Theory. (3-0) 3 Credit Hours.**

Prerequisites: Consent of instructor and admission to the Ph.D. program. A study of the accumulation, analysis, and interpretation of accounting data relevant to purposes of managerial decision making, profit planning, and control. Emphasis is placed on familiarizing students with the theories underlying cost/managerial accounting research, the nature of the research questions commonly addressed in cost/managerial accounting research, and the methods used to address those questions. A number of paradigms employed by researchers to study the use of accounting data within organizations will be discussed, including the application of mathematics and statistics to accounting analysis.

**ACC 7211. Doctoral Research. (0-0) 1 Credit Hour.**

May be repeated for credit, but not more than 24 hours may be applied to the Doctoral degree.

**ACC 7212. Doctoral Research. (0-0) 2 Credit Hours.**

May be repeated for credit, but not more than 24 hours may be applied to the Doctoral degree.

**ACC 7213. Doctoral Research. (0-0) 3 Credit Hours.**

May be repeated for credit, but not more than 24 hours may be applied to the Doctoral degree.

**ACC 7215. Doctoral Research. (0-0) 5 Credit Hours.**

May be repeated for credit, but not more than 24 hours may be applied to the Doctoral degree.

**ACC 7216. Doctoral Research. (0-0) 6 Credit Hours.**

May be repeated for credit, but not more than 24 hours may be applied to the Doctoral degree.

**ACC 7311. Doctoral Dissertation. (0-0) 1 Credit Hour.**

Prerequisite: Admission to candidacy for Doctoral degree in Business Administration. May be repeated for credit, but not more than 12 hours may be applied to the Doctoral degree.

**ACC 7312. Doctoral Dissertation. (0-0) 2 Credit Hours.**

Prerequisite: Admission to candidacy for Doctoral degree in Business Administration. May be repeated for credit, but not more than 12 hours may be applied to the Doctoral degree.

**ACC 7313. Doctoral Dissertation. (0-0) 3 Credit Hours.**

Prerequisite: Admission to candidacy for Doctoral degree in Business Administration. May be repeated for credit, but not more than 12 hours may be applied to the Doctoral degree.

**ACC 7314. Doctoral Dissertation. (0-0) 4 Credit Hours.**

Prerequisite: Admission to candidacy for Doctoral degree in Business Administration. May be repeated for credit, but not more than 12 hours may be applied to the Doctoral degree.

**ACC 7315. Doctoral Dissertation. (0-0) 5 Credit Hours.**

Prerequisite: Admission to candidacy for Doctoral degree in Business Administration. May be repeated for credit, but not more than 12 hours may be applied to the Doctoral degree.

**ACC 7316. Doctoral Dissertation. (0-0) 6 Credit Hours.**

Prerequisite: Admission to candidacy for Doctoral degree in Business Administration. May be repeated for credit, but not more than 12 hours may be applied to the Doctoral degree.