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. (Same as MBA 5133. Credit cannot be earned for both ACC 5003 and MBA 5133.) Differential Tuition: $387.

ACC 5013. Introduction to Accounting. (3-0) 3 Credit Hours.
Accounting 5013 is an overview course for financial and managerial accounting. Students will learn basic financial transaction analysis, along with financial statement construction and analysis. An introduction to budgeting and performance evaluation, along with other managerial accounting topics, are covered. Restricted to students in the Master of Business program. Differential Tuition: $387.

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. (Same as MBA 5233. Credit cannot be earned for both ACC 5023 and MBA 5233.) Differential Tuition: $387.

ACC 5163. Ethics and Accountant’s Professional Responsibility. (3-0) 3 Credit Hours.
Prerequisite: 15 hours of graduate accounting coursework completed. 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. Differential Tuition: $387.

ACC 5513. Fundamentals of Information Assurance. (3-0) 3 Credit Hours.
Prerequisite: Graduate standing. This course examines the principal 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.) Differential Tuition: $387.

ACC 5813. Advanced Auditing. (3-0) 3 Credit Hours.
Prerequisite: ACC 4013 or equivalent. A study of specialized areas of auditing. Topics may vary depending upon current professional controversies. Differential Tuition: $387.

ACC 5823. Governmental and Not-for-Profit Accounting. (3-0) 3 Credit Hours.
Prerequisite: ACC 3033 or an equivalent. A study of accounting principles and practices of state and local governments and not-for-profit organizations. Differential Tuition: $387.

ACC 5833. Internal Auditing. (3-0) 3 Credit Hours.
Prerequisite: ACC 4013 or an equivalent. The course will cover internal audit from a broad perspective that includes information technology, business processes, and accounting systems. Differential Tuition: $387.

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. Differential Tuition: $387.
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.
Differential Tuition: $387.

ACC 6083. Special Topics in Tax Practice. (3-0) 3 Credit Hours.
Prerequisite: ACC 3043 or an equivalent. The course will focus on current
topics and developments in taxation planning and preparation. Coverage
includes IRS enforcement tools and corresponding taxpayer rights,
audits and appeals, civil and criminal penalties, and statutory relief
provisions. The course will emphasize professional standards and ethical

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

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,

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.) Differential Tuition: $387.

ACC 6773. Seminar in Medicare Regulation. (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.) Differential Tuition: $387.

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.) Differential Tuition: $387.

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. Differential Tuition $387.

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. Differential Tuition $387.

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). Differential Tuition: $129.

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. Differential Tuition: $387.

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
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. Differential Tuition: $387.

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. Differential Tuition: $387.

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. Differential Tuition: $387.

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. Differential Tuition: $387.

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. Differential Tuition: $129.

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. Differential Tuition: $387.

ACC 7214. Doctoral Research. (0-0) 4 Credit Hours.
May be repeated for credit, but not more than 24 hours may be applied to the Doctoral degree. Differential Tuition: $516.

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. Differential Tuition: $774.

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. Differential Tuition: $129.

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. Differential Tuition: $387.

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. Differential Tuition: $516.

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. Differential Tuition: $774.

ACC 7983. Special Topics in Accounting. (3-0) 3 Credit Hours.
Prerequisites: Consent of instructor and admission to the Ph.D. Program. A seminar offering the opportunity for specialized study not normally or not often available as part of the regular course offerings in the accounting doctoral program. Differential Tuition: $387.