

ACCOUNTING (ACC)

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 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 an 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 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. Differential Tuition: \$387.

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.) Differential Tuition: \$387.

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

Prerequisite: ACC 3033 or ACC 3053 or an equivalent. This course covers the use and interpretation of the economic information in financial statements to assess the historical performance of the firm, project future performance, and estimate the enterprise value as well as the equity value of the firm. The course provides students the opportunity to build on existing technical and analytical skills to include a user and valuation perspective. (Same as FIN 5943. Credit cannot be earned for both ACC 5943 and FIN 5943.) Differential Tuition: \$387.

ACC 5973. Technology for Accountants. (3-0) 3 Credit Hours.

Prerequisite: Graduate standing, ACC 3033, ACC 3043, ACC 3113, ACC 3163, ACC 4013, or equivalents. This course surveys current technologies utilized in the accounting profession. The emphasis in this course is on practical application and experience with technology that is utilized by professional accountants. Differential Tuition \$387.

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

Prerequisite: ACC 4013 or consent of instructor and graduate standing. This is an application-oriented course that provides students the opportunity to acquire knowledge of the data analytics model, an understanding of data analytic thinking and terminology, and hands-on experience with data analytics tools and techniques. Differential Tuition: \$387.

ACC 6003. Management Control Systems. (3-0) 3 Credit Hours.

Prerequisite: ACC 3123 or an equivalent. This course is an advanced study of the role of accounting in the application of management control. Topics include corporate governance, internal control, internal audit, managerial decision making, performance evaluation, agency, and behavioral issues that derive from cost and management accounting-related topics. Differential Tuition: \$387. Course fee: DL01 \$75.

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. Differential Tuition: \$387.

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. Differential Tuition: \$387.

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

Prerequisite: ACC 3043 or an equivalent. This course emphasizes estate and gift planning and income taxation of trusts and estates. This course also covers international taxation, SALT, and IRS process and procedure. Differential Tuition: \$407.10.

ACC 6073. Advanced Federal Income Taxation. (3-0) 3 Credit Hours.

Prerequisite: ACC 3043 or an equivalent. This course is an advanced study of the federal income taxation of various entity structures. Course material will cover the taxation of corporate entities, pass-through entities, and fiduciaries. Topics will include earnings calculations, distributions and their tax implications, the concept of net distributable income, and the unique nature of pass-through taxation. 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 considerations in tax practice. Differential Tuition: \$407.10.

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. Differential Tuition: \$387.

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. 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.) Differential Tuition: \$407.10.

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 markets, and international accounting issues. Differential Tuition: \$387.

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: \$542.80.

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.