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 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

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 5223. Credit cannot be earned for both ACC 5023 and MBA 5223.)
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

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

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,

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. The use and
interpretation of the economic information in financial statements to
assess historical performance of the firm, project future performance,
and value the firm. The course provides students the opportunity to build
on existing technical and analytical skills to include a user perspective.
(Same as FIN 5943. Credit cannot be earned for both ACC 5943 and FIN
5943.) 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. Advanced study of the role of
accounting in the application of management control systems. Topics
include managerial decisions that derive from data-driven cost and

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. Emphasis on estate and

ACC 6063. 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-
alutical methodolody 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.