

# Accounting (ACCT)

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## Courses

### **ACCT 5500 Managerial Tax Planning: 3 semester hours.**

For prospective business managers, owners, or investors interested in important tax consequences of alternative financial transactions.

### **ACCT 5503 Accounting Information Systems: 3 semester hours.**

A strategic approach to the use of accounting information in an organization. Tools for documentation of business processes and database design are introduced. Focuses on primary business cycles, interrelationship among them, and impact on accounting information. Includes assessment of risks involved in information processing and reporting. Specific, evaluated graduate-level activities and/or performances are identified in the course syllabus. PREREQ: ACCT 3323.

### **ACCT 5531 Advanced Tax Concepts: 3 semester hours.**

Specialized federal tax concepts and tax research principles for individuals, businesses, estates, and trusts. Elaborates on basic principles discussed in Principles of Taxation. Specific, evaluated graduate-level activities and/or performances are identified in the course syllabus.

### **ACCT 5533 Legal Environment of Accounting: 3 semester hours.**

Study of legal issues facing accountants, including business law, forms of organizations, and regulatory requirements.

### **ACCT 5541 Management Control Systems: 3 semester hours.**

Focuses on strategic and managerial evaluation and control systems using financial and nonfinancial accounting information. PREREQ: ACCT 3341

### **ACCT 5556 Auditing: 3 semester hours.**

Concepts and practices of independent and internal auditing. Professional responsibilities, risk assessment, audit planning and reporting. PRE-or-COREQ: ACCT 4403 or ACCT 5503 or CIS 4403 or CIS 5503. PREREQ: ACCT 3324

### **ACCT 5557 Advanced Auditing: 3 semester hours.**

Integration of financial statement auditing concepts in case discussions. Research into contemporary auditing literature.

### **ACCT 5560 Governmental and Not-for-Profit Accounting: 3 semester hours.**

Accounting and reporting principles, standards and procedures applicable to governmental units and not-for-profit institutions, i.e. universities, hospitals. Special consideration to financial management problems peculiar to the not-for-profit sector. PREREQ: ACCT 3324.

### **ACCT 5561 Advanced Accounting: 3 semester hours.**

Study of accounting problems arising in connection with partnerships, corporate affiliation; institutional, social, and fiduciary accounting; consignments; installment sales; and foreign exchange.

### **ACCT 5570 Contemporary Issues in Managerial Accounting: 3 semester hours.**

Contemporary topics and emerging issues in managerial accounting. This field is rapidly evolving to meet the needs of enterprises competing in a dynamic global environment. PREREQ: ACCT 3341

### **ACCT 5571 Accounting Capstone 1: 1 semester hour.**

Capstone course integrating accounting regulation topics. Emphasis on analytical, problem-solving and communication skills.

### **ACCT 5572 Accounting Capstone 2: 1 semester hour.**

Capstone course integrating financial accounting and reporting topics. Emphasis on analytical, problem-solving and communication skills.

### **ACCT 5573 Accounting Capstone 3: 1 semester hour.**

Capstone course integrating auditing and attestation topics. Emphasis on analytical, problem-solving and communication skills.

### **ACCT 5574 Accounting Capstone 4: 1 semester hour.**

Capstone course integrating business environment and concept topics. Emphasis on analytical, problem-solving and communication skills.

### **ACCT 5580 Comparative International Accounting: 3 semester hours.**

Study of systems that have proven to be problems in an international accounting context, particularly for corporate financial reporting. Also, the progress toward international harmonization of financial reporting and taxation.

### **ACCT 5590 Financial Reporting and Statement Analysis: 3 semester hours.**

A financial accounting capstone course focusing on statement analysis from the point of view of the many users of financial statements: investors, creditors, managers, auditors, analysts, regulators, and employees through the case analysis of actual companies' financial statements. PREREQ: ACCT 4461 or ACCT 5561.

### **ACCT 5591 Seminar in Accounting: 3 semester hours.**

Reading, discussion, and preparation of reports on selected topics. Restricted to senior and graduate students in business who have the consent of the instructor. Specialized evaluated graduate level activities and performances are identified in the course syllabus. May be repeated for up to 6 credits with permission of instructor.

### **ACCT 5592 Special Problems in Accounting: 1-3 semester hours.**

Research and reports on selected problems or topics in accounting. Restricted to senior and graduate students in business who have the consent of the Dean. May be repeated under a different title for a maximum of 9 credits with the permission of the major advisor and the Dean.

### **ACCT 5593 Accounting Internship: 1-3 semester hours.**

A program of significant business experience coordinated by the faculty to provide a broad exposure to issues. May be repeated up to a total of 3 credits.

### **ACCT 5599 Experimental Course: 1-6 semester hours.**

The content of this course is not described in the catalog. Title and number of credits are announced in the Class Schedule. Experimental courses may be offered no more than three times with the same title and content. May be repeated.

### **ACCT 6601 Tax Procedure: 3 semester hours.**

Taxpayers' relationships with the Internal Revenue Service, including requests for rulings; conference and settlement procedures; deficiencies and their assessment; choice of forum; tax court practice; limitation periods and their mitigation, transferee liability; tax liens; and civil penalties.

### **ACCT 6611 Corporate Taxation I: 3 semester hours.**

Tax considerations in corporate formations, distributions, redemptions, and liquidations. Some general consideration of the tax alternatives relating to the sales of corporate businesses.

### **ACCT 6612 Corporate Taxation II: 3 semester hours.**

Corporate reorganizations; corporate acquisitions and divisions, including transfer or inheritance of losses and other tax attributes; corporate penalty taxes; consolidated returns provisions. PREREQ: ACCT 6611.

### **ACCT 6613 Fraud Examination: 3 semester hours.**

This course will cover the major methods employees use to commit occupational fraud. Students will learn how and why occupational fraud is committed, how to assess where an organization is at the greatest risk for fraud, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved.

**ACCT 6621 Partnership Taxation: 3 semester hours.**

Tax meaning of 'partnership' formation transactions between partner and partnership; determination and treatment of partnership income; sales or exchange of partnership interest; distributions; retirement; death of a partner; drafting the partnership agreement.

**ACCT 6623 Accounting Analytics: 3 semester hours.**

Data analysis techniques for risk analysis, problem identification, and solution formulation. Includes extracting, transforming, loading and cleaning data; applying descriptive, diagnostic, predictive, and prescriptive analytics techniques in accounting settings through database queries, data visualization, and other approaches. Prerequisite: Admission to Master of Accountancy.

**ACCT 6625 Managerial Control Systems and Corporate Social Responsibility: 3 semester hours.**

The managerial and strategic use of control systems. Current practices in corporate social responsibility management and reporting practices. The interrelationship between management control systems and corporate social responsibility.

**ACCT 6631 Accounting Theory: 3 semester hours.**

Study of accounting conceptual framework and accounting principles. Case discussions and research into contemporary accounting literature.

**ACCT 6632 Advanced Auditing: 3 semester hours.**

Integration of auditing concepts in case discussions. Research into contemporary auditing literature and databases. PREREQ: ACCT 5556.

**ACCT 6634 Seminar in Accounting: 3 semester hours.**

Capstone course integrating special problems of financial, managerial, and tax accounting. Emphasis on analytical and communication skills. PREREQ: ACCT 5561.

**ACCT 6635 Strategic Cost Management: 3 semester hours.**

Critical examination of various cost management issues and techniques with emphasis on strategic, behavioral, and cultural issues. PREREQ: MBA 6611, MBA 6615 and MBA 6616.

**ACCT 6641 Tax of Individuals and Property: 3 semester hours.**

Taxation of Individuals and Property Transactions: Tax problems of individual taxpayers; problems incident to the sale, exchange, and other disposition of property, including recognition and characterization concepts.

**ACCT 6645 Tax Research Planning and Policy: 3 semester hours.**

Instruction in tax research techniques leading to a research project on a federal tax subject; examination of the principal criteria used to make choices on forms of taxation and the impact of tax provisions on type and location of business and investment activities.

**ACCT 6646 State, Local, and International Taxation: 3 semester hours.**

Nature and purpose of state taxation; comparison of property and excise taxes; uniformity of taxation; assessment and collection procedures; remedies available to taxpayers. Survey of international tax regimes and consequences of various cross-border business transactions.

**ACCT 6647 Tax Exempt Organizations: 3 semester hours.**

A study of the exemption from federal income tax accorded to a variety of public and private organizations and the tax treatment of contributions to such organizations; public policies underlying exemption from tax and deductibility of contributions.

**ACCT 6648 Gift and Estate Tax Planning: 3 semester hours.**

Taxation of trust and estate income, including simple and complex trusts, annuities, property distributions, income in respect of a decedents, grantor trusts. Planning lifetime and testamentary dispositions of property; postmortem planning; analysis of small and large estates; eliminating and offsetting complicating and adverse factors; selection of a fiduciary and administrative provisions.

**ACCT 6660 Accounting for Governmental and Not-for-Profit Entities: 3 semester hours.**

In-depth study of accounting and reporting principles, standards and procedures applicable to government and nonprofit entities with an emphasis on topics unique to these institutions.

**ACCT 6699 Experimental Course: 1-6 semester hours.**

The content of this course is not described in the catalog. Title and number of credits are announced in the Class Schedule. Experimental courses may be offered no more than three times with the same title and content. May be repeated.