

# **Accounting Courses**

## **(ACCOUNT)**

### **ACCOUNT 651**

#### **Tax I 3 u**

This course examines federal income tax laws and regulations with a specific emphasis on the individual taxpayer, particularly employees and sole proprietors. This course includes an overview of current taxation proposals, a discussion of practical problems in tax planning, and practice in the preparation of individual tax returns. Tax research on related issues is also included.

Prereq: ACCOUNT 244, ACCOUNT 701, or consent of department.

### **ACCOUNT 656**

#### **Cost Management 3 u**

This course prevents an overview of basic cost measurement principles and an in-depth examination of product costing procedures and techniques including process costing, job-order costing, activity-based costing, accounting for spoilage, and standards and variances (cost, expense, revenue, and selected variance investigation models). This course also includes the following specific cost allocation topics: joint products, byproducts, and service departments. Special emphasis is placed on communicating accounting information to managers in a clear, concise manner.

Prereq: ACCOUNT 725, or ACCOUNT 249 and consent of department.

### **ACCOUNT 683**

#### **International Accounting 3 u**

This course examines the international dimension of accounting and financial reporting. It provides an in-depth look at multinational enterprises (MNE), including a detailed comparison of financial reporting issues in different countries. Topics include (a) international standard-setting process, (b) attempts towards harmonization, (c) foreign currency translations and accounting for changing prices, (d) international financial statement analysis, (e) managerial planning and control, and (f) international taxation and transfer pricing.

Prereq: ACCOUNT 343, or consent of department.

### **ACCOUNT 701**

#### **Accounting Foundations 2 u**

This course introduces students to the principles of financial accounting, including the (1) basic accounting cycle (i.e., double-entry accounting), financial statements (i.e., income statement, statement of financial position, and statement of cash flows), and specific discussions of cash, trade receivables, merchandise inventories, plant assets, current and long-term liabilities, and stockholders' equity. Fundamental ratio and statement analysis techniques are also integrated throughout the course.

### **ACCOUNT 725**

#### **Profit Planning And Control 2 u**

This course takes an in-depth look at the concepts and techniques of creating a firm's financial plan. Emphasis is on analysis of costs so as to predict future patterns, forecasting of sales, production costing, cash, and other components, while stressing the need for profitability analysis and evaluation of management performance.

Prereq: ACCOUNT 701 or consent of department

## ACCOUNT 748

### **Financial Statement Analysis 3 u**

This course investigates the role and value of accounting information for users as they make business decisions. It includes a review of the generally accepted accounting principles and assumptions underlying the basic accounting model that generates the financial statements. The course focuses on the interpreting and analyzing financial statements to assess (a) historical trends and patterns, (b) short-term liquidity and long-term solvency, (c) profitability and operating performance, and (d) capital structure and asset utilization. Additional topics include the effects of alternative accounting methods, specialized industry analysis (e.g., banks, insurance, and utilities) and earnings quality and earnings management.

Prereq: ACCOUNT 343, or FNBSLW 718, or consent of department.

## ACCOUNT 749

### **Advanced Accounting Information Systems 3 u**

This course focuses on the impact that information technology infrastructure has on accounting information systems and business processes. Topics discussed include assessing control risk, identifying and assessing the adequacy of general and application controls including systems development and documentation controls, and the planning an audit of a computerized AIS. The use of XBRL for reporting financial information via the Internet will also be explored.

Prereq: ACCOUNT 454, ACCOUNT 761, or consent of department.

## ACCOUNT 751

### **Governmental and Not-for-Profit Accounting 3 u**

This course focuses on the theory and practice of accrual, modified accrual, and cash-based accounting models for governmental and not-for-profit entities. In addition, students investigate the specific accounting issues for state and local governments, colleges and universities, health care organizations, and voluntary health and welfare organizations.

Prereq: ACCOUNT 261

## ACCOUNT 752

### **Advanced Financial Accounting 3 u**

This course focuses on an in-depth study of (1) partnership accounting, (2) accounting for business combinations and segments of a business, and (3) international aspects of accounting. It also includes a review of current issues related to business combinations, consolidated financial statements, and international accounting standards.

Prereq: ACCOUNT 343.

## ACCOUNT 756

### **Corporate And Special Entities Taxation 4 u**

This course examines federal income tax laws and regulations with a specific emphasis on corporations (C and S), partnerships, estate and gift taxation, income taxation of estates and trusts, and taxation of exempt entities. Both compliance and tax planning are emphasized in this course. Tax research on related issues is also included.

Prereq: ACCOUNT 651.

## ACCOUNT 757

### **Issues In Financial Accounting 4 u**

This course presents an in-depth examination of accounting theory in some of the more complex and contentious areas that have evolved into current accounting practice. Major areas include: (1) earnings per share (EPS), (2) partial operations and SEC reporting requirements, and (3) revenue recognition, including how theory is applied in cases as diverse as consignments, installment sales, and franchises. This course also covers recent pronouncements not covered in ACCOUNT 341 and ACCOUNT 343.

Prereq: ACCOUNT 343

## ACCOUNT 761

### **Accounting And Management Information Systems 3 u**

This course focuses on theory and principles underlying the design and installation of accounting and management information systems, including an in-depth investigation into internal control structures and the integration and impact of the computer on the total information system.

Prereq: ACCOUNT 244 or ACCOUNT 701, and ACCOUNT 249 or ACCOUNT 725.

## ACCOUNT 767

### **Forensic Accounting and Professional Ethics 3 u**

This course, with a combined lecture and case approach, will provide in-depth coverage of internal control, EDP auditing, fraud detection and reporting, and the auditor's code of ethics. A component of this course will follow a readings approach covering such topics as auditing estimates, auditor independence, audit failures, and ongoing concern qualifications.

Prereq: ACCOUNT 465 or consent of department

## ACCOUNT 781

### **Advanced Accounting Theory I 4 u**

This course focuses on accounting theory at an advanced level, including the role of accounting information in forecasting, market efficiency, valuation models, and earnings management. Other topics include the development of accounting theory, positive accounting theory, accrual-based vs. cash-based accounting measures, and economic consequences of accounting disclosures.

Prereq: ACCOUNT 343 or consent of department.

## ACCOUNT 789

### **Readings And Research In Accounting 1-3 u**

Study of selected contemporary areas in accounting through readings in current research and literature.

Prereq: Consent of department.

## ACCOUNT 793

**Practicum in Professional Accountancy 1-3 u**

This course provides students, under the direction of a faculty advisor, the opportunity to apply their theoretical backgrounds in settings ranging from internships in accounting organizations to other approved activities related to the practice of professional accountancy. A learning contract will be developed by the faculty advisor, professional supervisor (if applicable), and student that clearly delineates the expectations and responsibilities of each party involved in the practicum.

Prereq: Admission to the MPA program and consent of department.

**ACCOUNT 798**

**Individual Studies 1-3 u**

**ACCOUNT 799**

**Thesis Research 1-6 u**

Students must complete a Thesis Proposal Form in the Graduate Studies Office before registering for this course.