

# COURSES FOR ACCOUNTING

## Accounting Courses

### AC501 Basic Acctg Managrl Finan Cont

Hours 3

Study of the fundamentals of financial accounting. Attention is given to the interpretation and uses of information contained in financial statements.

### AC502 Acctng Management Decisions

Hours 3

Study of the fundamentals of managerial accounting. Attention is given to the use of accounting by business managers.

Prerequisite(s): AC 501

### AC506 Concepts Financial Managrl Acc

Hours 3

Basic accounting concepts and procedures with an emphasis on the use of accounting information by business managers.

### AC512 Adv Financial Reporting/Analys

Hours 3

Advanced topics in financial accounting and reporting considered from a practical and theoretical perspective.

### AC515 Current Issues in the Accounting Profession

Hours 3

This course is for accounting students who are returning from a spring internship.

### AC523 Business Valuatn Perform Measm

Hours 3

The analysis of accounting information for purposes of valuing businesses for investment, credit, and related decisions.

### AC532 Corp Governance Risk Assessmt

Hours 3

Advanced study of standards, concepts, procedures, and professional ethics underlying governance and the provision of assurance services.

### AC534 Fraud & Ethics Risk Management

Hours 3

Advanced study of the forensic accounting profession, fraud prevention, detection, and investigation, and the character needed to manage ethical challenges.

### AC544 Financial Statement Analysis

Hours 3

Discussion of a common framework for the analysis of general purpose financial statement information. Includes discussions of the accounting process and availability of financial information, selected intermediate and advanced accounting concepts, required disclosures, modeling & valuation implications, and various analytical techniques available to the investment professional.

### AC547 Data Analytics for Accounting

Hours 3

A study of applied data analysis with an emphasis on accounting and business settings. The course will focus on tools and techniques used to draw insights from and solve problems with data.

### AC548 Financial Statement Analysis

Hours 3

Discussion and application of a common framework for the analysis of general purpose financial statement information for a variety of contexts. Includes discussions of the accounting process, availability and relevance of financial information, analytical implications of selected intermediate and advanced accounting concepts, required disclosures, and various analytical techniques available to the accounting or finance professional.

Prerequisite(s): Admission to Master of Accountancy (MAcc) program or permission of the instructor.

### AC556 Governmental Nonprofit Account

Hours 3

Special features of budgetary and fund accounting as applied to municipalities, other governmental units, and institutions such as schools and hospitals.

### AC561 Accounting Business Management

Hours 3

Concepts and procedures employed in developing and using accounting information for management decisions.

### AC568 Accounting for Income Taxes

Hours 3

A course to prepare tax preparers and auditors to accurately determine a company's income tax provision, related deferred tax account balances and income tax footnote.

### AC575 Taxn Corp Shareholders

Hours 3

A study of federal income tax problems of corporations and the relationships of these problems to the tax problems of the corporate shareholder.

### AC576 Adv Corporate Taxation

Hours 3

A study of the tax accounting problems relating to corporate organizations, commonly controlled corporations, and consolidated tax returns.

Prerequisite(s): AC 471

### AC578 Partnership Taxation

Hours 3

Designed to explore, in depth, the taxation of the formation, operation, and disposition of partnerships and LLCs. In addition, a brief review of the taxation of S corporations is presented.

### AC582 State And Local Taxation

Hours 3

This course is designed to provide an overview of the key state and local tax considerations for individuals, partnerships, and corporations. With the significant changes enacted in a number of states as a result of the Tax Cuts and Jobs Act of 2017 and the CARES Act and the Supreme Court Wayfair decision, tax professionals need the skills which will enable them to competently gather facts, locate applicable state and local tax law, analyze the facts in light of the relevant law, and present the findings both orally and in writing.

## 2 Courses for Accounting

### **AC589 Systems Analysis & Control**

Hours 3

Examination of information systems development and control issues from the perspective of ensuring relevance, reliability, and security of business systems and information.

### **AC592 Accounting Internship**

Hours 3

*No description available*

### **AC593 Res & Communicatn Taxation**

Hours 3

A study of tax research procedures, documentation of research, and presentation of research findings.

### **AC597 Special Topics In Accounting**

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Hours 1-6

*No description available*

Special Topics Course

### **AC610 Intro Accounting Res I**

Hours 3

Study of the production of accounting research, with specific focus on the scientific method. Intensive focus on problem identification and communication, and theory and hypothesis development.

### **AC620 Acctg Research Sem I**

Hours 3

Study of advanced research methods with intensive focus on design and method development, data analysis, and interpretation of results.

### **AC630 Archival Acctg Research**

Hours 3

Study of the archival accounting research literature.

### **AC640 Experimental Acctg Research**

Hours 3

Study of the experimental accounting research literature.

### **AC650 Directed Research**

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Hours 3

Examination of the literature and methodology associated with a specific research topic. Directed focus on development of second-year paper.

Special Topics Course

### **AC691 Research Practicum I**

Hours 3

Development of a first year project under the supervision of a faculty member. Resulting papers are presented at a departmental research workshop.

### **AC692 Research Practicum II**

Hours 3

Development of a second-year research project under the supervision of a faculty member. Resulting papers are presented at a departmental research workshop.

### **AC698 Research Colloquim Series**

Hours 1

Participation in a research colloquium series involving scholars from top academic institutions.

### **AC699 Dissertation Research**

Hours 1-15

This independent research course partially fulfills required doctoral-level research dissertation hours toward the doctoral degree. Under the guidance of their dissertation advisor, students conduct research toward the completion of their doctoral dissertation. Employing various research techniques and methodologies, students work on theoretical and/or applied research topics with the aim of making a novel contribution to the field.