

# DEPARTMENT OF ACCOUNTING

College of Business Administration  
Department of Accounting  
550 Business Administration Building  
Kent Campus  
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## Undergraduate Programs

- Accounting - B.B.A.

## Minors

- Accounting
- Doctoral Accounting

## Graduate Programs

- Accounting - M.S.A.

## Department of Accounting Faculty

- Alam, Pervaiz (1985), Professor, Ph.D, University of Houston, 1984
- Altieri, Mark P. (1992), Professor, L.L.M., New York University, 1982
- Bolchalk, James R. (2006), Associate Professor, Ph.D., University of Akron, 1996
- Buchanan, Jessica (2017), Assistant Professor, Ph.D., University of Massachusetts Amherst, 2017
- Fang, Shunlan (2014), Assistant Professor, Ph.D., Temple University, 2013
- Hinkel, Timothy (2013), Assistant Professor, Ph.D., University of Arizona, 2013
- Hoffman, Benjamin W. (2012), Assistant Professor
- Laksmana, Indrarani V. (2004), Associate Professor, Ph.D., Georgia State University, 2004
- Li, Wei (2006), Associate Professor, M.B.A., Washington State University, 2001
- Malbasa, Malinda B. (2009), Assistant Professor, M.Tax., University of Akron, 1995
- Nett, Malinda B. (2009), Assistant Professor, University of Akron, 1995
- Rose, John M. (2003), Associate Lecturer, M.B.A., Kent State University, 1994
- Sellers, R. Drew (2011), Assistant Professor, D.M., Case Western Reserve University, 2008
- Tietz, Wendy M. (2000), Professor, Ph.D., Kent State University, 2007

## Accounting (ACCT)

**ACCT 23020 INTRODUCTION TO FINANCIAL ACCOUNTING 3 Credit Hours**

(Equivalent to ACTT 11000) Introduction to the basic concepts and standards underlying financial accounting. Topics to be covered include revenue recognition, receivables, inventory, long-lived assets, liabilities and stockholders' equity. The impact of transactions on the accounting equation and financial statements (balance sheet, income statement and cash flows) is emphasized.

**Prerequisite:** None.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**Attributes:** TAG Business

**ACCT 23021 INTRODUCTION TO MANAGERIAL ACCOUNTING 3 Credit Hours**

(Equivalent to ACTT 11001) Introduction to managerial accounting concepts and tools that can be used to support decision-making in organizations. Includes coverage of cost systems, cost behavior, cost-volume-profit analysis, relevant costs, and budgets.

**Prerequisite:** ACCT 23020 or ACTT 11000.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**Attributes:** TAG Business

**ACCT 33000 FUNDAMENTAL TAX PROCEDURES 3 Credit Hours**  
Non-technical presentation of federal income tax laws and regulations as they relate to individuals.

**Prerequisite:** ACCT 23020 or ACTT 11000; and ACCT 23021 or ACTT 11001; Minimum 2.500 overall GPA; not open to Accounting (ACCT) majors.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 33001 CORPORATE ACCOUNTING I 3 Credit Hours**  
Review of the accounting cycle; financial statement preparation, accounting for sales, receivables, inventory, current liabilities and long-term assets. Professional accounting research skills are emphasized.

**Prerequisite:** MATH 11012 or MATH 12002; and minimum B- grade in ACCT 23020 (or ACTT 11000) and ACCT 23021 (or ACTT 11001); and minimum C grade in ENG 21011 and COMM 15000 and MATH 11010; Minimum 2.500 overall GPA; and Accounting (ACCT) major or minor.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 33004 INTRODUCTION TO ACCOUNTING SYSTEMS 3 Credit Hours**

Overview of accounting information systems with emphasis on internal controls. The course explores how the integrity and efficiency of business process are supported by information systems. Interpersonal skills and computer applications are emphasized.

**Prerequisite:** MIS 24053; and MATH 11012 or MATH 12002; and a minimum B- (2.700) grade in ACCT 23021 or ACTT 11001 and ACCT 23020 or ACTT 11000; and minimum C (2.000) in ENG 21011, COMM 15000 and MATH 11010; cumulative 2.500 GPA; and Accounting (ACCT) major or minor.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 33010 COST ACCOUNTING 3 Credit Hours**

Cost accounting for manufacturing and service organizations including cost determination, cost analysis, costing systems, cost-volume-profit analysis, budgeting, cost allocation, activity-based costing, capital investment, and performance measurement. Computer application skills are emphasized.

**Prerequisite:** ACCT 33001 and ACCT 33004 both with a minimum grade of C (2.000); cumulative 2.500 GPA; and Accounting (ACCT) major or minor.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 33012 CORPORATE ACCOUNTING II 3 Credit Hours**

Accounting for long-term liabilities, debt and equity investments, leases, pensions and other post-retirement benefits, income tax allocation, owners' equity, and statement of cash flows. Professional accounting research skills and written communication skills are emphasized.

**Prerequisite:** Accounting (ACCT) major and minor; and ACCT 33001 and ACCT 33004 both with a minimum grade of C (2.000); and cumulative 2.500 GPA.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 33061 FINANCIAL REPORTING ISSUES AND ANALYSIS 3 Credit Hours**

Financial analysis and interpretation of issues relative to the balance sheet, income statement and cash flow statement. Topics include assets, liabilities, owner's equity, intercorporate investments, revenue and expense recognition, and ratio analysis. Cannot be counted towards accounting major.

**Prerequisite:** ACCT 23021 or ACTT 11001; cumulative 2.500 GPA; and not open to accounting (ACCT) majors.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 33063 COST CONTROL AND ANALYSIS FOR MANAGEMENT 3 Credit Hours**

An in-depth study of cost accounting, focusing on the use of cost accounting information in planning, control and decision-making. Topics include cost terminology, costing systems, cost-volume-profit analysis, budgeting, cost allocation, activity-based costing, variance analysis, ethics and performance measurement. Course cannot be counted towards Accounting major.

**Prerequisite:** ACCT 23021 or ACTT 11001; minimum overall 2.500 GPA; and not open to Accounting (ACCT) major.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 43010 PRINCIPLES OF AUDITING AND CONTROL (ELR) (WIC) 3 Credit Hours**

Integration of conceptual and practical aspects of auditing, importance of strong internal controls is stressed. Ethical decision making, written and verbal communication and interpersonal skills are emphasized.

**Prerequisite:** Accounting (ACCT) major; and ACCT 33010 and ACCT 33012 both with a minimum grade of C (2.000); cumulative 2.500 GPA; and Senior standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**Attributes:** Experiential Learning Requirement, Writing Intensive Course

**ACCT 43013 ADVANCED MANAGEMENT ACCOUNTING 3 Credit Hours**

(Slashed with ACCT 53013) Advanced contemporary topics relating to the use of accounting information in managerial decision-making. Topical coverage varies from budgeting, cost behavior, corporate governance, executive compensation, tax strategies to sticky costs. Accounting research, verbal and written communication, ethical decision-making, and analytical skills are emphasized.

**Prerequisite:** Accounting (ACCT) major; and ACCT 33010 and ACCT 33012 both with a minimum grade of C (2.000); cumulative 2.500 GPA; and Senior standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 43014 ADVANCED ACCOUNTING SYSTEMS 3 Credit Hours**

(Slashed ACCT 53014) Analysis, design and implementation of accounting information systems with a focus on creating effective business processes and internal controls. Students work with enterprise resource planning, ERP, software to deepen their understanding of key concepts. Introduction to retrieving and analyzing data via Structured Query Language, SQL. Enhanced statistical analysis and written and verbal communications skills are emphasized. 500 GPA; Accounting (ACCT) major; and Senior standing

**Prerequisite:** ACCT 33001 and ACCT 33004 and ACCT 33010 and ACCT 33012 all with a minimum grade of C (2.000); cumulative 2.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 43020 CORPORATE ACCOUNTING III 3 Credit Hours**

(Slashed with ACCT 53020) Conceptual and practical issues surrounding: (1) financial reporting for investment activities of businesses when one firm possesses significant influence or control over another, (2) accounting for international business transactions, including the use of derivatives for hedging foreign exchange risk, and (3) translating foreign currency financial statements of foreign operations. Professional accounting research and written communication skills are emphasized.

**Prerequisite:** cumulative 2.500 GPA; and senior standing; and Accounting (ACCT) major; and ACCT 33001 and ACCT 33004 and ACCT 33010 and ACCT 33012 all with a minimum grade of C (2.000).

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 43031 INCOME TAXATION 3 Credit Hours**

Introduction to Federal income tax for individual and corporate taxpayers. Detailed analysis of income recognition and deduction rules for individuals. Overview of tax rules related to corporate formations and distributions. Professional research skills are emphasized. 500 GPA; and Senior standing;

**Prerequisite:** Accounting (ACCT) major; and ACCT 33001 and ACCT 33004 and ACCT 33010 and ACCT 33012 all with a minimum grade of C (2.000); cumulative 2.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 43033 INCOME TAXATION II 3 Credit Hours**

(Slashed ACCT 53033) Advanced individual tax topics; income taxation of partnerships, S corporations and trusts; estate and gift taxation; tax administration and practice. Professional accounting research and written communication skills are emphasized. 500 GPA; Accounting (ACCT) major; and senior standing

**Prerequisite:** ACCT 43031; cumulative 2.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 43034 NONPROFIT ACCOUNTING AND AUDITING 3 Credit Hours**

(Slashed with ACCT 53034) Accounting, financial reporting, and auditing issues and techniques that are unique to government and nonprofit entities. Professional accounting research, written communication and ethical decision making skills are emphasized. 500 GPA; Accounting (ACCT) major; and Senior standing;

**Prerequisite:** ACCT 33001 and ACCT 33004 and ACCT 33010 and ACCT 33012 all with a minimum grade of C (2.000); cumulative 2.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 43087 INTERNATIONAL ACCOUNTING EXPERIENCE 3 Credit Hours**

(Slashed with ACCT 53087) Firsthand exposure to international businesses and organizations generally relating to business and specifically relating to accounting and finance. Includes pre-trip orientation sessions, visits to international businesses and organizations, and opportunities for cultural activities.

**Prerequisite:** Accounting (ACCT) major; Junior standing and special approval.

**Schedule Type:** Field Experience

**Contact Hours:** 9 other

**Grade Mode:** Standard Letter

**ACCT 43092 ACCOUNTING INTERNSHIP (ELR) 3 Credit Hours**

Study of activities related to concurrent on-the-job experience with cooperating industrial and public accounting firms.

**Prerequisite:** Minimum C (2.000) grade in ACCT 33001 or ACCT 33004; Accounting (ACCT) major; and cumulative 3.000 GPA; Junior standing; and special approval (students must have a cumulative 3.000 GPA in all attempts of ACCT courses).

**Schedule Type:** Practicum or Internship

**Contact Hours:** 9 other

**Grade Mode:** Satisfactory/Unsatisfactory

**Attributes:** Experiential Learning Requirement

**ACCT 43093 VARIABLE TITLE WORKSHOP IN ACCOUNTING 1-3 Credit Hours**

(Repeatable for credit) To be determined when a specific course is proposed for a particular term.

**Prerequisite:** Accounting (ACCT) major; Senior standing and special approval.

**Schedule Type:** Workshop

**Contact Hours:** 1-3 other

**Grade Mode:** Satisfactory/Unsatisfactory

**ACCT 43095 SPECIAL TOPICS: ACCOUNTING 3 Credit Hours**

(Repeatable for credit) (Cross-listed with ACCT 53095) Special topics course that will be offered periodically with different topics and different faculty involved each time the course is offered.

**Prerequisite:** Senior standing and accounting (ACCT) major and special approval.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 43096 INDIVIDUAL INVESTIGATION IN ACCOUNTING 1-3 Credit Hours**

(Repeatable for credit) Individual research into a current accounting topic.

**Prerequisite:** senior standing; and accounting (ACCT) major; and special approval.

**Schedule Type:** Individual Investigation

**Contact Hours:** 3-9 other

**Grade Mode:** Standard Letter

**ACCT 53013 ADVANCED MANAGEMENT ACCOUNTING 3 Credit Hours**

(Cross-listed with ACCT 43013) Advanced contemporary topics relating to the use of accounting information in managerial decision-making. Topical coverage varies from budgeting, cost behavior, corporate governance, executive compensation, tax strategies to sticky costs. Accounting research, verbal and written communication, ethical decision-making, and analytical skills are emphasized.

**Prerequisite:** ACCT 33010; and graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 53014 ADVANCED ACCOUNTING SYSTEMS 3 Credit Hours**

(Cross-listed with ACCT 43014) Analysis, design and implementation of accounting information systems with a focus on creating effective business processes and internal controls. Students work with enterprise resource planning, ERP, software to deepen their understanding of key concepts. Introduction to retrieving and analyzing data via Structured Query Language, SQL. Enhanced statistical analysis, interpersonal skills and written communications skills are emphasized.

**Prerequisite:** ACCT 33004; and Graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 53020 CORPORATE ACCOUNTING III 3 Credit Hours**

(Cross-listed with ACCT 43020) Conceptual and practical issues surrounding: (1) financial reporting for investment activities of businesses when one firm possesses significant influence or control over another, (2) accounting for international business transactions, including the use of derivatives for hedging foreign exchange risk, and (3) translating foreign currency financial statements of foreign operations. Professional accounting research and written communication skills are emphasized.

**Prerequisite:** Minimum C (2.000) grade in ACCT 33012 and ACCT 43031 and Graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 53033 INCOME TAXATION II 3 Credit Hours**

(Cross-listed with ACCT 43033) Advanced individual tax topics; income taxation of partnerships, S corporations and trusts; estate and gift taxation; tax administration and practice. Professional accounting research and written communication skills are emphasized.

**Prerequisite:** ACCT 43031 and Graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 53034 NONPROFIT ACCOUNTING AUDITING 3 Credit Hours**

(Cross-listed with ACCT 43034) Accounting, financial reporting, and auditing issues and techniques that are unique to government and nonprofit entities. Professional accounting research, written communication and ethical decision making skills are emphasized.

**Prerequisite:** ACCT 33012 and Graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 53087 INTERNATIONAL ACCOUNTING EXPERIENCE 3 Credit Hours**

(Slashed with ACCT 43087) Firsthand exposure to international businesses and organizations generally relating to business and specifically relating to accounting and finance. Includes pre-trip orientation sessions, visits to international businesses and organizations, and opportunities for cultural activities.

**Prerequisite:** Graduate standing and special approval.

**Schedule Type:** Field Experience

**Contact Hours:** 9 other

**Grade Mode:** Standard Letter

**ACCT 53095 SPECIAL TOPICS: ACCOUNTING 3 Credit Hours**

(Repeatable for credit) (Cross-listed with ACCT 43095) Special topics course that will be offered periodically with different topics and different faculty involved each time the course is offered.

**Prerequisite:** Graduate standing and special approval.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 63022 PROFESSIONAL ISSUES AND ETHICS IN ACCOUNTING 3 Credit Hours**

(Cross-listed with ACCT 73022) A capstone course for the MSA program. Investigates issues confronting the accounting profession today by reviewing the past, examining the present and looking into the future. Topics covered include history and characteristics of the profession, regulation of the profession, ethical challenges facing accountants and auditors, fraud and the future of the profession. Professional accounting research verbal, and written communication emphasized.

**Prerequisite:** Graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 63024 INFORMATION TECHNOLOGY AUDIT AND CONTROL 3 Credit Hours**

(Cross-listed with ACCT 73024) Examines the control and security of accounting information systems with an auditing perspective. Includes the role of IT audit function, IT auditing standards, system risks, application controls and current issues facing IT auditors. Computer application, written communication and ethical decision making skills are emphasized.

**Prerequisite:** ACCT 43010; and ACCT 43014 or 53014 and Graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 63025 ANALYSIS AND VALUATION OF BUSINESS USING FINANCIAL STATEMENTS 3 Credit Hours**

(Cross-listed with ACCT 73025) Develops a conceptual framework of how firms generate value and how firm value is captured in financial statements. The role of financial analysts and the regulatory framework in the financial and credit markets is also discussed. Students learn how to derive firm value using valuations models and financial statements and non-financial data.

**Prerequisite:** ACCT 33001 or ACCT 63037 and Graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 63030 INTERNATIONAL ACCOUNTING 3 Credit Hours**

(Cross-listed with ACCT 73030) Study of reporting in United States capital markets for domestic and foreign firms; evaluation of differences in accounting, auditing and financial reporting between nations; impact of international operations on accounting for decision making; impact of international financial reporting standards (IFRS). Interpersonal skills emphasized.

**Prerequisite:** ACCT 33012 and Graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 63031 ADVANCED AUDITING THEORY AND PRACTICE 3 Credit Hours**

(Cross-listed with ACCT 73031) Advanced conceptual and practical understanding of audit methodology and role of auditors. Focus on use of professional judgment in applying auditing standards on ethical considerations and on fraud. Review of current trends and developments in the public accounting profession. Written communication and ethical decision making emphasized.

**Prerequisite:** ACCT 43010 and Graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 63032 ACCOUNTING THEORY, HISTORY AND INSTITUTIONS 3 Credit Hours**

(Cross-listed with ACCT 73032) Survey of history of accounting and development of principles, followed by intensive study of theoretical problems related to determination of income and presentation of financial position. Written communication and ethical decision making skills covered.

**Prerequisite:** ACCT 33012 and graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 63037 FINANCIAL ACCOUNTING FOR DECISION MAKING 2 Credit Hours**

(Slashed with ACCT 73037) In-depth study of financial accounting concepts and basic financial statements. It includes an examination of the significant accounting issues affecting financial reporting and their impact on analysis and interpretation of financial information for decision-making. Cannot be used toward MSA degree.

**Prerequisite:** Open only to MBA and MA students; and graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 2 lecture

**Grade Mode:** Standard Letter

**ACCT 63038 MANAGERIAL ACCOUNTING FOR DECISION MAKING 2 Credit Hours**

(Slashed with ACCT 73038) An in-depth study of cost accounting concepts and cost behavior for measuring product and service costs, pricing products and services, planning and controlling business operations, and making business decisions. Cannot be used toward MSA degree.

**Prerequisite:** ACCT 63037 or 73037; and MBA and MA students only; and graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 2 lecture

**Grade Mode:** Standard Letter

**ACCT 63042 TAXATION OF CORPORATIONS AND SHAREHOLDERS 3 Credit Hours**

An in-depth study of tax law that pertains to corporations and shareholders; corporate formation, distributions, liquidation and reorganization. Tax research primarily through the Internal Revenue Code and Treasury Regulations. Verbal and written communication skills are emphasized.

**Prerequisite:** ACCT 43031; and graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 63043 TAXATION OF PARTNERSHIPS AND PARTNERS 3 Credit Hours**

An in-depth study of formation, operation, termination and liquidation and other special problems of partnerships and S corporations. Tax research primarily through the Internal Revenue Code and Treasury Regulations. Verbal and written communication skills are emphasized.

**Prerequisite:** ACCT 43033 or ACCT 53033; and graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 63045 TAX RESEARCH AND PLANNING 3 Credit Hours**

Introduction to tax research methodology and tax preparer standards with an emphasis on effectively communicating tax outcomes via written communications.

**Prerequisite:** ACCT 43033 or ACCT 53033; and graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 63092 INTERNSHIP 3 Credit Hours**

(Repeatable for credit) Supervised practical experience with public accounting firm, corporation, governmental, or not-for-profit organization. Periodic reports required. S. in Accounting program; Graduate standing and special approval (students must have a cumulative 3.000 GPA in ACCT courses).

**Prerequisite:** Minimum grade of C (2.000) grade in ACCT 33010 and 33012; and cumulative 3.000 GPA; enrollment in the M.

**Schedule Type:** Practicum or Internship

**Contact Hours:** 9 other

**Grade Mode:** Satisfactory/Unsatisfactory

**ACCT 63093 VARIABLE TITLE WORKSHOP IN ACCOUNTING 1-3 Credit Hours**

(Repeatable for credit) To be determined when a specific course is proposed for a particular term.

**Prerequisite:** Graduate standing and special approval.

**Schedule Type:** Workshop

**Contact Hours:** 1-3 other

**Grade Mode:** Satisfactory/Unsatisfactory

**ACCT 63098 RESEARCH IN ACCOUNTING 1-3 Credit Hours**

(Repeatable for credit) (Slashed with ACCT 73098) Review of sources, techniques and methodology. Individually selected topic is investigated and reported in formal paper.

**Prerequisite:** Graduate standing and special approval.

**Schedule Type:** Research

**Contact Hours:** 1-3 other

**Grade Mode:** Standard Letter

**ACCT 73022 PROFESSIONAL ISSUES AND ETHICS IN ACCOUNTING 3 Credit Hours**

(Slashed with ACCT 63022) A capstone course for the MSA program. Investigates issues confronting the accounting profession today by reviewing the past, examining the present, and looking into the future. Topics covered include history and characteristics of the profession regulation of the profession, ethical challenges facing accountants and auditors, fraud and the future of the profession. Professional accounting research, verbal and written communications emphasized.

**Prerequisite:** Doctoral standing and special approval.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 73024 INFORMATION TECHNOLOGY AUDIT AND CONTROL 3 Credit Hours**

(Slashed with ACCT 63024) Examines the control and security of accounting information systems with an auditing perspective. Includes the role of IT audit function, IT auditing standards, system risks, application controls and current issues facing IT auditors. Computer application, written communication and ethical decision making skills are emphasized.

**Prerequisite:** ACCT 43010; and ACCT 43014 or 53014; and Doctoral standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 73025 ANALYSIS AND VALUATION OF BUSINESS USING FINANCIAL STATEMENTS 3 Credit Hours**

(Slashed with ACCT 63025) Develops a conceptual framework of how firms generate value and how firm value is captured in financial statements. The role of financial analysts and the regulatory framework in the financial and credit markets is also discussed. Students learn how to derive firm value using valuations models and financial statements and non-financial data.

**Prerequisite:** ACCT 33001 or ACCT 63037; and Doctoral standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 73030 INTERNATIONAL ACCOUNTING 3 Credit Hours**

(Slashed with ACCT 63030) Study of reporting in United States capital markets for domestic and foreign firms; evaluation of differences in accounting, auditing and financial reporting between nations; impact of international operations on accounting for decision making; impact of international financial reporting standards (IFRS). Interpersonal skills emphasized.

**Prerequisite:** ACCT 33012; and Doctoral standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 73031 ADVANCED AUDITING THEORY AND PRACTICE 3 Credit Hours**

(Slashed with ACCT 63031) Advanced conceptual and practical understanding of audit methodology and role of auditors. Focus on use of professional judgment in applying auditing standards, on ethical considerations, and on fraud. Review of current trends and developments in the public accounting profession. Written communication and ethical decision making emphasized.

**Prerequisite:** ACCT 43010; and Doctoral standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 73032 ACCOUNTING THEORY, HISTORY AND INSTITUTIONS 3 Credit Hours**

(Slashed with ACCT 63032) Survey of history of accounting and development of principles, followed by intensive study of theoretical problems related to determination of income and presentation of financial position. Written communication and ethical decision making skills covered.

**Prerequisite:** ACCT 33012; and Doctoral standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 73037 FINANCIAL ACCOUNTING FOR MANAGERIAL ACTION 3 Credit Hours**

(Cross-listed with ACCT 63037) In-depth study of financial accounting concepts and basic financial statements. Examination of significant accounting issues affecting financial reporting and their impact on analysis and interpretation of financial information for decision-making.

**Prerequisite:** Doctoral standing and special approval.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 73038 ACCOUNTING FOR MANAGERIAL ACTION AND EVALUATION 3 Credit Hours**

(Cross-listed with ACCT 63038) Review of cost accounting concepts and cost behavior. In depth study of analyzing costs for pricing and product mix decisions activity based cost systems budgeting planning and control issues methods of remaining competitive in a global environment compensation issues.

**Prerequisite:** Doctoral standing and special approval.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 73093 VARIABLE TITLE WORKSHOP IN ACCOUNTING 1-3 Credit Hours**

(Repeatable for credit) To be determined when a specific course is proposed for a particular term.

**Prerequisite:** Doctoral standing and special approval.

**Schedule Type:** Workshop

**Contact Hours:** 1-3 other

**Grade Mode:** Satisfactory/Unsatisfactory

**ACCT 73098 RESEARCH IN ACCOUNTING 1-3 Credit Hours**

(Repeatable for credit) (Slashed with ACCT 63098) Review of sources, techniques and methodology. Individually selected topic is investigated and reported in formal paper which may extend beyond the semester.

**Prerequisite:** doctoral standing; and major in accounting.

**Schedule Type:** Research

**Contact Hours:** 1-3 other

**Grade Mode:** Standard Letter-IP

**ACCT 83031 AUDITING ISSUES 3 Credit Hours**

A course designed to provide doctoral students with an opportunity to broaden their understanding of financial and operational auditing theory and research.

**Prerequisite:** doctoral standing; and ACCT 43010.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 83033 MANAGERIAL ACCOUNTING ISSUES 3 Credit Hours**

This course is a doctoral-level seminar in managerial accounting research. It provides an opportunity to survey major research topics in managerial accounting. It helps students develop a sound conceptual basis for reading, interpreting, analyzing, criticizing, and conducting scholarly research on managerial accounting issues. Reading list includes research papers from various managerial accounting research areas and research methods.

**Prerequisite:** doctoral standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 83037 FINANCIAL ACCOUNTING ISSUES 3 Credit Hours**

This course focuses on theoretical, analytical, and empirical research in financial accounting and reporting. Emerging issues in financial accounting and reporting are examined.

**Prerequisite:** doctoral standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 83038 BASIC ACCOUNTING RESEARCH METHODOLOGY 3****Credit Hours**

This course is a doctoral-level seminar that introduces students to basic concepts in accounting research, and introduces students to the application of research methods in various accounting areas (e.g., financial, managerial, auditing and information systems).

**Prerequisite:** doctoral standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 83091 SEMINAR-SELECTED ACCOUNTING TOPICS 3 Credit Hours**

(Repeatable for credit) Topics vary with each offering.

**Prerequisite:** doctoral standing; and special approval.

**Schedule Type:** Seminar

**Contact Hours:** 3 other

**Grade Mode:** Standard Letter

**ACCT 83098 RESEARCH IN ACCOUNTING 3 Credit Hours**

Students develop and present a paper on an original accounting research topic under the supervision of faculty members. May extend beyond the semester.

**Prerequisite:** Doctoral standing and special approval.

**Schedule Type:** Research

**Contact Hours:** 3 other

**Grade Mode:** Standard Letter