DEPARTMENT OF ACCOUNTING

College of Business Administration
Department of Accounting
550 Business Administration Building
Kent Campus
330-672-2545
accounting@kent.edu
www.kent.edu/business/accounting

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
- 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, Indrarini (2004), Associate Professor, Ph.D., Georgia State University, 2004
- Li, Wei (2006), Associate Professor, M.B.A., Washington State University, 2001
- Malbasas, Malinda B. (2009), Assistant Professor, M.Tax., University of Akron, 1995
- 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
Attributes: TAG Business

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 23020 or ACTT 11000 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 ACCT 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
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<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Hours</th>
<th>Grade Mode</th>
<th>Schedule Type</th>
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<tbody>
<tr>
<td>ACCT 43033</td>
<td>INCOME TAXATION II</td>
<td>3</td>
<td>Satisfactory/Unsatisfactory</td>
<td>Lecture</td>
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<td></td>
<td>(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</td>
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<td>Prerequisite: ACCT 43031; cumulative 2.</td>
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<tr>
<td>ACCT 43034</td>
<td>NONPROFIT ACCOUNTING AND AUDITING</td>
<td>3</td>
<td>Standard Letter</td>
<td>Lecture</td>
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<td></td>
<td>(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;</td>
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<td>Prerequisite: ACCT 33001 and ACCT 33004 and ACCT 33010 and ACCT 33012 all with a minimum grade of C (2.000); cumulative 2.</td>
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<td>ACCT 43087</td>
<td>INTERNATIONAL ACCOUNTING EXPERIENCE</td>
<td>3</td>
<td>Standard Letter</td>
<td>Lecture</td>
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<td></td>
<td>(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.</td>
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<td>Prerequisite: Accounting (ACCT) major; Junior standing and special approval.</td>
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<tr>
<td>ACCT 33001</td>
<td>CREDIT ACCOUNTING</td>
<td>3</td>
<td>Lecture</td>
<td>Practicum or Internship</td>
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<td>Study of activities related to concurrent on-the-job experience with cooperating industrial and public accounting firms.</td>
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<td>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).</td>
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<td>ACCT 43092</td>
<td>ACCOUNTING INTERNSHIP (ELR)</td>
<td>3</td>
<td>Satisfactory/Unsatisfactory</td>
<td>Lecture</td>
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<td>Study of activities related to concurrent on-the-job experience with cooperating industrial and public accounting firms.</td>
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<td>Prerequisite: Accounting (ACCT) major; Senior standing and special approval.</td>
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<td>ACCT 43093</td>
<td>VARIABLE TITLE WORKSHOP IN ACCOUNTING</td>
<td>1-3</td>
<td>Standard Letter</td>
<td>Workshop</td>
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<td>(Repeatable for credit) To be determined when a specific course is proposed for a particular term.</td>
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<td>Prerequisite: Accounting (ACCT) major; Senior standing and special approval.</td>
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<td>ACCT 43095</td>
<td>SPECIAL TOPICS: ACCOUNTING</td>
<td>3</td>
<td>Standard Letter</td>
<td>Lecture</td>
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<td>(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.</td>
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<td>Prerequisite: Senior standing and accounting (ACCT) major and special approval.</td>
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<td>ACCT 43096</td>
<td>INDIVIDUAL INVESTIGATION IN ACCOUNTING</td>
<td>1-3</td>
<td>Standard Letter</td>
<td>Lecture</td>
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<td>(Repeatable for credit) Individual research into a current accounting topic.</td>
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<td>Prerequisite: senior standing; and accounting (ACCT) major; and special approval.</td>
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<tr>
<td>ACCT 53013</td>
<td>ADVANCED MANAGEMENT ACCOUNTING</td>
<td>3</td>
<td>Standard Letter</td>
<td>Lecture</td>
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<td></td>
<td>(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.</td>
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<td>Prerequisite: ACCT 33010; and Graduate standing.</td>
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<td>ACCT 53014</td>
<td>ADVANCED ACCOUNTING SYSTEMS</td>
<td>3</td>
<td>Standard Letter</td>
<td>Lecture</td>
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<td></td>
<td>(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.</td>
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<td>Prerequisite: ACCT 33004; and Graduate standing.</td>
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<tr>
<td>ACCT 53020</td>
<td>CORPORATE ACCOUNTING III</td>
<td>3</td>
<td>Standard Letter</td>
<td>Lecture</td>
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<td>(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.</td>
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<td>Prerequisite: Minimum C (2.000) grade in ACCT 33012 and ACCT 43031 and Graduate standing.</td>
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<td>Schedule Type: Lecture</td>
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<td>Contact Hours: 3 lecture</td>
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<td>Grade Mode: Standard Letter</td>
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</table>
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
(Repeatable for credit) (Cross-listed 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 ANDETHICS 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
<table>
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<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Hours</th>
<th>Grade Mode</th>
<th>Contact Hours</th>
<th>Schedule Type</th>
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<tbody>
<tr>
<td>ACCT 63037</td>
<td>FINANCIAL ACCOUNTING FOR DECISION MAKING</td>
<td>2</td>
<td>Standard</td>
<td>2 lecture</td>
<td>Lecture</td>
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<td></td>
<td>(Slashed with ACCT 73037) In-depth study of financial accounting</td>
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<td>concepts and basic financial statements. It includes an examination</td>
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<td>of the significant accounting issues affecting financial reporting</td>
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<td>and their impact on analysis and interpretation of financial information</td>
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<td>for decision-making. Cannot be used toward MSA degree.</td>
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<td><strong>Prerequisite:</strong> Open only to MBA and MA students; and graduate standing.</td>
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<tr>
<td>ACCT 63038</td>
<td>MANAGERIAL ACCOUNTING FOR DECISION MAKING</td>
<td>2</td>
<td>Standard</td>
<td>2 lecture</td>
<td>Lecture</td>
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<tr>
<td></td>
<td>(Slashed with ACCT 73038) An in-depth study of cost accounting</td>
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<td>concepts and cost behavior for measuring product and service costs,</td>
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<td>pricing products and services, planning and controlling business</td>
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<td>operations, and making business decisions. Cannot be used toward MSA degree.</td>
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<td><strong>Prerequisite:</strong> ACCT 63037 or 73037; and MBA and MA students only; and graduate standing.</td>
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<td>ACCT 63042</td>
<td>TAXATION OF CORPORATIONS AND SHAREHOLDERS</td>
<td>3</td>
<td>Standard</td>
<td>3 lecture</td>
<td>Lecture</td>
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<tr>
<td></td>
<td>An in-depth study of tax law that pertains to corporations and</td>
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<td>shareholders; corporate formation, distributions, liquidation and</td>
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<td>reorganization. Tax research primarily through the Internal Revenue Code and Treasury Regulations. Verbal and written communication skills are emphasized.</td>
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<td><strong>Prerequisite:</strong> ACCT 43031; and graduate standing.</td>
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<td>ACCT 63043</td>
<td>TAXATION OF PARTNERSHIPS AND PARTNERS</td>
<td>3</td>
<td>Standard</td>
<td>3 lecture</td>
<td>Lecture</td>
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<td>An in-depth study of formation, operation, termination and</td>
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<td>liquidation and other special problems of partnerships and S</td>
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<td>corporations. Tax research primarily through the Internal Revenue Code and Treasury Regulations. Verbal and written communication skills are emphasized.</td>
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<td><strong>Prerequisite:</strong> ACCT 43033 or ACCT 53033; and graduate standing.</td>
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<td>ACCT 63045</td>
<td>TAX RESEARCH AND PLANNING</td>
<td>3</td>
<td>Standard</td>
<td>3 lecture</td>
<td>Lecture</td>
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<td></td>
<td>Introduction to tax research methodology and tax preparer</td>
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<td>standards with an emphasis on effectively communicating tax</td>
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<td>outcomes via written communications.</td>
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<td></td>
<td><strong>Prerequisite:</strong> ACCT 43033 or ACCT 53033; and graduate standing.</td>
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<tr>
<td>ACCT 63092</td>
<td>INTERNSHIP</td>
<td>3</td>
<td>Satisfactory/Unsatisfactory</td>
<td>9 other</td>
<td>Workshop</td>
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<td></td>
<td>(Repeatable for credit) Supervised practical experience with</td>
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<td></td>
<td>public accounting firm, corporation, governmental, or not-for-</td>
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<td>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).</td>
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<td></td>
<td><strong>Prerequisite:</strong> Minimum grade of C (2.000) grade in ACCT 33010 and 33012; and cumulative 3.000 GPA; enrollment in the M.</td>
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<td></td>
<td><strong>Schedule Type:</strong> Practicum or Internship</td>
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<tr>
<td>ACCT 63093</td>
<td>VARIABLE TITLE WORKSHOP IN ACCOUNTING</td>
<td>1-3</td>
<td>Satisfactory/Unsatisfactory</td>
<td>1-3 other</td>
<td>Research</td>
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<td>(Repeatable for credit) To be determined when a specific course is proposed for a particular term.</td>
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<td></td>
<td><strong>Prerequisite:</strong> Graduate standing and special approval.</td>
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<tr>
<td>ACCT 73022</td>
<td>PROFESSIONAL ISSUES AND ETHICS IN ACCOUNTING</td>
<td>3</td>
<td>Standard</td>
<td>3 lecture</td>
<td>Lecture</td>
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<td>(Slashed with ACCT 63022) A capstone course for the MSA program.</td>
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<td>Investigates issues confronting the accounting profession today by reviewing the past, examining the present, and looking into the future.</td>
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<td>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.</td>
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<td></td>
<td><strong>Prerequisite:</strong> Doctoral standing and special approval.</td>
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<td>ACCT 73024</td>
<td>INFORMATION TECHNOLOGY AUDIT AND CONTROL</td>
<td>3</td>
<td>Standard</td>
<td>3 lecture</td>
<td>Lecture</td>
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<td>(Slashed with ACCT 63024) Examines the control and security of</td>
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<td>accounting information systems with an auditing perspective.</td>
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<td>Includes the role of IT audit function, IT auditing standards,</td>
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<td>system risks, application controls and current issues facing IT</td>
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<td>auditors. Computer application, written communication and ethical decision making skills are emphasized.</td>
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<td><strong>Prerequisite:</strong> ACCT 43010; and ACCT 43014 or 53014; and Doctoral standing.</td>
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**Note:** The above courses are part of the Department of Accounting curriculum at Kent State University for the academic year 2018-2019.
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 major in accounting.
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