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; and minimum 2.500 overall GPA; not open to students declared in the Accounting major.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**Attributes:** TAG Business

**ACCT 33001  INTERMEDIATE FINANCIAL 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; and minimum 2.500 overall GPA; and Accounting 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. Course explores how the integrity and efficiency of business process are supported by information systems. Interpersonal skills and computer applications are emphasized.

**Prerequisite:** CIS 24053; and MATH 11012 or MATH 12002; and minimum B- grade in ACCT 23021 (or ACTT 11001) and ACCT 23020 (or ACTT 11000); and minimum C grade in ENG 21011, COMM 15000 and MATH 11010; and minimum 2.500 overall GPA; and Accounting 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:** Minimum C grade in ACCT 33001 and ACCT 33004; and minimum 2.500 overall GPA; and Accounting major or minor.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 33012  INTERMEDIATE FINANCIAL 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:** Minimum C grade in ACCT 33001 and ACCT 33004; and minimum 2.500 overall GPA; and Accounting major and minor.

**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, inter-corporate investments, revenue and expense recognition and ratio analysis. Course may not be used to fulfill requirements in the Accounting major.

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

**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 may not be used to fulfill requirements in the Accounting major.
Prerequisite: ACCT 23021 or ACTT 11001; and minimum 2.500 overall GPA; not open to students declared in Accounting major.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter

ACCT 43009  ACCOUNTING DATA ANALYTICS  3 Credit Hours
( Slashed with ACCT 53009) Students apply data analytical concepts, tools and techniques in an accounting context. Course explores how to acquire, cleanse and analyze accounting and other data in accounting-related settings. Students complete cases in financial accounting, managerial accounting, auditing and tax. Critical thinking and application of both general and accounting-specific data analytics software are emphasized.
Prerequisite: Minimum C grade in ACCT 33010 and ACCT 33012; and minimum 2.500 overall GPA; and Accounting major.
Corequisite: ACCT 43010.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter
Attributes: Experiential Learning Requirement, Writing Intensive Course

ACCT 43010  PRINCIPLES OF AUDITING (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: Minimum C grade in ACCT 33010 and ACCT 33012; and minimum 2.500 overall GPA; and Accounting major.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter

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: Minimum C grade in ACCT 33010; and minimum 2.500 overall GPA and Accounting major.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter

ACCT 43020  ADVANCED FINANCIAL ACCOUNTING  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: Minimum C grade in ACCT 33001 and ACCT 33004 and ACCT 33010 and ACCT 33012; and minimum 2.500 overall GPA; and Accounting major.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter

ACCT 43031  INCOME TAXATION I - INDIVIDUAL TAXATION  3 Credit Hours
Prerequisite: ACCT 33001 and ACCT 33004; and minimum 2.500 overall GPA; and Accounting major.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter

ACCT 43033  INCOME TAXATION II - ENTITY TAXATION  3 Credit Hours
( Slashed with ACCT 53033) Federal taxation of business entities, including income taxation of C corporations, partnerships, S corporations and trusts and estates; estate and gift taxation; tax administration and practice. Professional accounting research and written communication skills are emphasized.
Prerequisite: ACCT 43031; and minimum 2.500 overall GPA; and Accounting major.
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.
Prerequisite: Minimum C grade in ACCT 33001 and ACCT 33004 and ACCT 33010 and ACCT 33012; and minimum 2.500 overall GPA; and Accounting major.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter
ACCT 43043  INTERNAL AUDIT AND FORENSIC ACCOUNTING  3 Credit Hours
(Slashed with ACCT 53043) Course introduces students to the internal audit profession and the internal audit process. Topics include the definition of internal auditing, the International Professional Practices Framework (IPPF), risk, governance and control issues and conducting internal audit engagements. Provides an overview of forensic accounting, including the introduction to fraud in business, the circumstances in which it arises, techniques for preventing, detecting, measuring fraud and the skills necessary to respond and resolve fraud once discovered. Students apply the concepts to analyze cases in internal audit and forensic accounting. Written and oral communication skills are emphasized.
Prerequisite: Minimum C grade in ACCT 43010.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter

ACCT 43048  INTERNAL AUDIT AND FORENSIC AUDITING (KCMP) (KMCR)  3,6 Credit Hours
TEST Prerequisite: TEST Pre/corequisites: TEST Corequisites: TEST
Schedule Type: Emporium, International Experience, Lecture, Studio
Contact Hours: 3-6 lecture
Grade Mode: Standard Letter
Attributes: Kent Core Composition, Kent Core Mathematics and Critical Reasoning

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: ACCT 23020 and ACCT 23021; and Accounting major; 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. Students must have a minimum 3.000 GPA in all attempts of ACCT courses to register.
Prerequisite: Minimum C grade in ACCT 33001 or ACCT 33004; and minimum 3.000 overall GPA; and Accounting major; and junior standing; and special approval.
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) Topic to be determined when a specific course is proposed for a particular term.
Prerequisite: Accounting major; and 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) (Slashed with ACCT 53095) Offered periodically with different topics and different faculty involved.
Prerequisite: Accounting major; and senior standing; 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: Accounting major; and senior standing; and special approval.
Schedule Type: Individual Investigation
Contact Hours: 3-9 other
Grade Mode: Standard Letter

ACCT 53009  ACCOUNTING DATA ANALYTICS  3 Credit Hours
(Slashed with ACCT 43009) Students apply data analytical concepts, tools and techniques in an accounting context. Course explores how to acquire, cleanse and analyze accounting and other data in accounting-related settings. Students complete cases in financial accounting, managerial accounting, auditing and tax. Critical thinking and application of both general and accounting-specific data analytics software are emphasized.
Prerequisite: Minimum C grade in ACCT 33010 and ACCT 33012; and minimum 2.500 overall GPA; and Accounting major; and graduate standing.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter

ACCT 53013  ADVANCED MANAGEMENT ACCOUNTING  3 Credit Hours
(Slashed 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
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  ADVANCED FINANCIAL ACCOUNTING  3 Credit Hours
(Slashed 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 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 - ENTITY TAXATION  3 Credit Hours
(Slashed with ACCT 43033) Federal taxation of business entities
including income taxation of C corporations, partnerships, S corporations
and trusts and estates; estate and gift taxation; tax administration and
practice. Professional accounting research and written communication
skills are emphasized.
Prerequisite: ACCT 43031; and minimum 2.500 overall GPA; and
Accounting major; and graduate standing.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter

ACCT 53034  NONPROFIT ACCOUNTING AUDITING  3 Credit Hours
(Slashed 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 53043  INTERNAL AUDIT AND FORENSIC ACCOUNTING  3 Credit Hours
(Slashed with ACCT 43043) Course introduces students to the internal
audit profession and the internal audit process. Topics include the
definition of internal auditing, the International Professional Practices
Framework (IPPF), risk, governance and control issues and conducting
internal audit engagements. Provides an overview of forensic accounting,
including the introduction to fraud in business, the circumstances
in which it arises, techniques for preventing, detecting, measuring
fraud and the skills necessary to respond and resolve fraud once
discovered. Students apply the concepts to analyze cases in internal
audit and forensic accounting. Written and oral communication skills are
emphasized.
Prerequisite: Minimum C grade in ACCT 43010; 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) (Slashed with ACCT 43095) Offered periodically
with different topics and different faculty involved.
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
(Slashed with ACCT 73022) Students investigate 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 and verbal and written
communication emphasized.
Prerequisite: Graduate standing.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter

ACCT 63024  INFORMATION TECHNOLOGY AUDIT: CONTROLS AND ANALYTICS  3 Credit Hours
(Slashed with ACCT 73024) Students apply data analytics to the
audit of controls and security of accounting information systems.
Includes examining the role of the IT audit function and applicable
auditing standards; identifying system risks and evaluating controls in
Enterprise Resource Planning (ERP) systems. Data analytics, writing and
professional ethics are emphasized.
Prerequisite: ACCT 43010; and ACCT 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
(Slashed 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 are 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
<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Hours</th>
<th>Description</th>
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<tbody>
<tr>
<td>ACCT 63030</td>
<td>INTERNATIONAL ACCOUNTING</td>
<td>3</td>
<td>(Slashed 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</td>
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<tr>
<td>ACCT 63031</td>
<td>ADVANCED AUDITING THEORY AND PRACTICE</td>
<td>3</td>
<td>(Slashed 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</td>
</tr>
<tr>
<td>ACCT 63032</td>
<td>ACCOUNTING THEORY, HISTORY AND INSTITUTIONS</td>
<td>3</td>
<td>(Slashed 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</td>
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<tr>
<td>ACCT 63037</td>
<td>FINANCIAL ACCOUNTING FOR DECISION MAKING</td>
<td>2</td>
<td>(Slashed with ACCT 73037) In-depth study of financial accounting concepts and basic financial statements. Includes an examination of the significant accounting issues affecting financial reporting and their impact on analysis and interpretation of financial information for decision-making. Course may not be used to fulfill requirements in the Master of Science in Accounting degree. Prerequisite: Graduate standing; open only to students declared in the MBA and MA degrees. Schedule Type: Lecture Contact Hours: 2 lecture Grade Mode: Standard Letter</td>
</tr>
<tr>
<td>ACCT 63038</td>
<td>MANAGERIAL ACCOUNTING FOR DECISION MAKING</td>
<td>2</td>
<td>(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. Course may not be used to fulfill requirements in the Master of Science in Accounting degree. Prerequisite: ACCT 63037; and graduate standing; open only to students declared in the MBA and MA degrees. Schedule Type: Lecture Contact Hours: 2 lecture Grade Mode: Standard Letter</td>
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<tr>
<td>ACCT 63042</td>
<td>TAXATION OF CORPORATIONS AND SHAREHOLDERS</td>
<td>3</td>
<td>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</td>
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<tr>
<td>ACCT 63043</td>
<td>TAXATION OF PARTNERSHIPS AND PARTNERS</td>
<td>3</td>
<td>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 53033; and graduate standing. Schedule Type: Lecture Contact Hours: 3 lecture Grade Mode: Standard Letter</td>
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<tr>
<td>ACCT 63045</td>
<td>TAX RESEARCH AND PLANNING</td>
<td>3</td>
<td>Introduction to tax research methodology and tax preparer standards, with an emphasis on effectively communicating tax outcomes via written communications. Prerequisite: ACCT 53033; and graduate standing. Schedule Type: Lecture Contact Hours: 3 lecture Grade Mode: Standard Letter</td>
</tr>
<tr>
<td>ACCT 63093</td>
<td>VARIABLE TITLE WORKSHOP IN ACCOUNTING</td>
<td>1-3</td>
<td>(Repeatable for credit) Topic 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</td>
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<td>ACCT 63098</td>
<td>RESEARCH IN ACCOUNTING</td>
<td>1-3</td>
<td>(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: Satisfactory/Unsatisfactory</td>
</tr>
</tbody>
</table>
ACCT 73022  PROFESSIONAL ISSUES AND ETHICS IN ACCOUNTING  3 Credit Hours
(Slashed with ACCT 63022) Students investigate 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 and verbal and written communication emphasized.
Prerequisite: Doctoral standing; and special approval.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter

ACCT 73024  INFORMATION TECHNOLOGY AUDIT: CONTROLS AND ANALYTICS  3 Credit Hours
(Slashed with ACCT 63024) Students apply data analytics to the audit of controls and security of accounting information systems. Includes examining the role of the IT audit function and applicable auditing standards; identifying system risks and evaluating controls in Enterprise Resource Planning (ERP) systems. Data analytics, writing and professional ethics are emphasized.
Prerequisite: ACCT 43010; and ACCT 53012; 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 are 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
(Slashed with ACCT 63037) In-depth study of financial accounting concepts and basic financial statements. Includes examination of the 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) Topic be determined when a specific course is proposed for a particular term.
Prerequisite: Doctoral standing; and Accounting major.
Schedule Type: Research
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.
Prerequisite: Doctoral standing; and Accounting major.
Schedule Type: Research
Contact Hours: 1-3 other
Grade Mode: Satisfactory/Unsatisfactory

ACCT 83031  AUDITING ISSUES  3 Credit Hours
Course provides doctoral students with an opportunity to broaden their understanding of financial and operational auditing theory and research.
Prerequisite: ACCT 43010; and doctoral standing.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter
ACCT 83033  MANAGERIAL ACCOUNTING ISSUES  3 Credit Hours
Course provides an opportunity to survey major research topics in managerial accounting. 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
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
Course introduces students to basic concepts in accounting research and 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