

# DEPARTMENT OF ACCOUNTING

**Ambassador Crawford College of Business and Entrepreneurship**  
550 Business Administration Building  
Kent Campus  
330-672-2545  
accounting@kent.edu  
www.kent.edu/business/accounting

## Undergraduate Programs

- Accounting - B.B.A.

## Undergraduate Minors

- Accounting

## Graduate Programs

- Accounting - M.S.A.

## Graduate Certificates

- Accounting Analytics
- Advanced Accounting

## Department of Accounting Faculty

- Ballestero, Ryan C. (2021), Assistant Professor, Ph.D., University of Texas - Austin, 2021
- Fang, Shunlan (2014), Associate Professor, Ph.D., Temple University, 2013
- Laksmana, Indrarini V. (2004), Professor, Ph.D., Georgia State University, 2004
- Li, Wei (2006), Associate Professor, Ph.D., Washington State University, 2006
- Loftus, Serena (2021), Associate Professor
- Nett, Malinda B. (2009), Associate Professor, M.Tax., University of Akron, 1995
- Sellers, R. Drew (2011), Associate Professor, D.M., Case Western Reserve University, 2008
- Tietz, Wendy M. (2000), Professor, Ph.D., Kent State University, 2007
- Zhang, R.Z. (2020), Assistant Professor, Ph.D., Tulane University, 2020

## 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 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 or MATH 10051 or PHIL 21002; 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 2.000 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 or MATH 10051 or PHIL 21002; 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 2.000 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 minimum 2.000 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 minimum 2.000 overall GPA; and Accounting major and minor.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 33013 TAX FOR ENTREPRENEURS 3 Credit Hours**

This course explores contemporary tax issues faced by entrepreneurs. Topical coverage includes the tax implications of business and financial decisions throughout the business life cycle and required tax compliance for various taxes including income, payroll and sales taxes. Analytical skills are emphasized through modeling tax outcomes.

**Prerequisite:** Minimum 2.000 overall GPA; not open to students declared in the Accounting major.

**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 2.000 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 2.000 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 33004, ACCT 33010 and ACCT 33012; and minimum 2.000 overall GPA; and Accounting major.

**Corequisite:** ACCT 43010.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**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 33004 and ACCT 33012; and minimum 2.000 overall GPA; and Accounting major.

**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) The course covers advanced current topics relating to the use of accounting information in managerial decision-making. Topical coverage includes balanced scorecards, pricing decisions, transfer pricing, performance measurement, and other current topics. Analytical skills are emphasized through cases, exercises, and other pedagogical tools.

**Prerequisite:** Minimum C grade in ACCT 33004 and ACCT 33010; and minimum 2.000 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**

Introduction to Federal income tax for individual taxpayers. Detailed analysis recognition rules for individuals. Overview of tax rules related to entity choice for business owners.

**Prerequisite:** Minimum C grade in ACCT 33001; and minimum 2.000 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 2.000 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**

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 2.000 overall GPA; and Accounting major.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 43043 INTERNAL AUDIT AND FRAUD EXAMINATION 3 Credit Hours**

(Slashed with ACCT 53043) This 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. This course also provides an overview of fraud examination and 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 fraud examination. 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 43089 INTERNATIONAL ACCOUNTING EXPERIENCE (ELR) 3 Credit Hours**

(Slashed with ACCT 53089) 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:** International Experience

**Contact Hours:** 9 other

**Grade Mode:** Standard Letter

**Attributes:** Experiential Learning Requirement

**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:** Practical Experience

**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:** ACCT 33010 and ACCT 33012; 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) The course covers advanced current topics relating to the use of accounting information in managerial decision-making. Topical coverage includes balanced scorecards, pricing decisions, transfer pricing, performance measurement, and other current topics. Analytical skills are emphasized through cases, exercises, and other pedagogical tools.

**Prerequisite:** ACCT 33010 or ACCT 63038; 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:** ACCT 33012; 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 graduate standing.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 53043 INTERNAL AUDIT AND FRAUD EXAMINATION 3 Credit Hours**

(Slashed with ACCT 43043) This 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. This course also provides an overview of fraud examination and 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 fraud examination. 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 53089 INTERNATIONAL ACCOUNTING EXPERIENCE 3 Credit Hours**

(Slashed with ACCT 43089) 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. Cannot be used to satisfy the Master of Science in Accounting (MSA) program requirement.

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

**Schedule Type:** International 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 53009; 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

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

(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

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

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 Maser 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

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

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

**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 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:** Graduate standing.

**Pre/corequisite:** ACCT 53033.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**ACCT 63050 ADVANCED ACCOUNTING ANALYTICS AND TECHNOLOGY 3 Credit Hours**

Students will apply advanced software tools used in accounting practice today, to acquire, clean and analyze accounting data. Students will use tools to, analyze both numerical and textual data in accounting contexts such as, accounts receivable, cash flows, audit, managerial accounting and tax. Among others, software and methodologies to be covered may include, robotic process automation (RPA), data cleaning, process mining, artificial, intelligence (AI), machine learning and textual analysis tools.

**Prerequisite:** ACCT 43009; 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. Cannot be used to satisfy the requirement of the Master of Science in Accounting (MSA) program.

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

**Schedule Type:** Practical Experience

**Contact Hours:** 9 other

**Grade Mode:** Standard Letter

**ACCT 63093 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:** Graduate standing; and special approval.

**Schedule Type:** Workshop

**Contact Hours:** 1-3 other

**Grade Mode:** Satisfactory/Unsatisfactory

**ACCT 63095 SPECIAL TOPICS IN ACCOUNTING 3 Credit Hours**

(Repeatable for credit) Offered periodically with different topics and different faculty involved.

**Prerequisite:** Accounting major; and graduate standing; and special approval.

**Schedule Type:** Lecture

**Contact Hours:** 3 lecture

**Grade Mode:** Standard Letter

**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) 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 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 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 73093 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:** 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.

**Prerequisite:** Accounting major; and doctoral standing.

**Schedule Type:** Research

**Contact Hours:** 1-3 other

**Grade Mode:** Standard Letter-IP

**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:** 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.

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

**Schedule Type:** Research

**Contact Hours:** 3 other

**Grade Mode:** Standard Letter