

# ACCOUNTING (ACC)

## ACC 5121 Accounting Planning (1)

Pre-requisite(s): Admission to MBA program

Technical accounting concepts that students must master in order to plan an operation effectively. These topics, typically identified as managerial accounting, include traditional cost allocation procedures, cost behavior and cost estimation, contribution margin income statements, and budgets. The general approach will be the use of accounting information rather than its accumulation and distribution.

## ACC 5122 Accounting Implementation (1)

Pre-requisite(s): ACC 5121

Operating issues as operations are begun. Topics include controlling day-to-day operations and responsibility accounting, and short-term operating decisions. Additional topics include accounting for cash, accounts receivable, inventories, plant and equipment, current and long-term liabilities, installment notes payable, and bonds. Using the information provided by the accounting system and establishing appropriate operating procedures will be emphasized.

## ACC 5123 Accounting in a Changing Environment (1)

Pre-requisite(s): ACC 5122

Skills used in evaluating and adapting to change. Topics include the income statement, the balance sheet, the cash flow statement, analysis of financial statements, transfer pricing, and international operations. Emphasis will be upon providing non-accounting professionals with the accounting knowledge they need to be successful in today's rapidly changing environment.

## ACC 5300 Accounting Tools for Management Decision Making (3)

Pre-requisite(s): Admission to graduate business program

This course covers a range of financial accounting and managerial accounting topics designed to provide managers with the accounting information needed for effective decision-making. Topics include cost behavior, break-even analysis, budgeting, standard costs, relevant costs, equity and dividend policy, statement of cash flows, investments, and other timely accounting topics.

## ACC 5301 Business Foundations - Accounting (3)

This course is required for MBA and MSIS students who do not have an undergraduate degree in business from an AACSB-accredited institution. The course will provide students with a foundation in accounting which is expected of all business graduate students.

## ACC 5305 Financial Accounting (3)

Pre-requisite(s): Admission to the Executive MBA program

This course exposes students to accounting from the perspective of managers, investors, and creditors. Reading and interpreting financial statements is a primary focus. Course topics include the limitations of financial statements, use of financial statements in the determination of company value, and internal controls.

## ACC 5308 Management Accounting Seminar (3)

Pre-requisite(s): Admission to MAcc or MTax program; or consent of instructor

Role of accounting analysis in managerial planning and control, with an emphasis on facilitating the development and implementation of business strategies.

## ACC 5311 Energy Accounting and Law (3)

This course provides an overview of the oil and gas industry with respect to the accounting, tax, and legal functions of an organization. This includes the introduction of general terminology, history, and technical advances in the oil and gas industry as well as detailed analyses of industry-specific accounting methods and cost recovery systems as well as financing and organizational structure trends in the industry.

## ACC 5312 Data and Analytics in Accounting (3)

Students apply data and analytics skills to audit, tax, operations management, and other accounting issues, focusing on data visualizations and applied statistics. Students examine current developments in technology and analytics and relate them to the accounting profession.

## ACC 5317 Information Systems Auditing (3)

Pre-requisite(s): Admission to MAcc, MTax, or MSIS program; or consent of instructor

An examination of theories and practices of information systems auditing. Practical exposure to information systems audit tools and risk assessment will be emphasized.

## ACC 5320 Managerial Accounting (3)

Pre-requisite(s): Admission to the Executive MBA program

Students examine accounting's role in the information flow of an organization while focusing on measurement of decision-making and performance. Topics include budgeting, variance analysis, direct costing, profit centers, investment centers, transfer pricing, and ethics. Participants learn to effectively use accounting information in their decision-making process.

## ACC 5325 Governmental and Nonprofit Accounting (3)

Pre-requisite(s): Admission to MAcc or MTax program or permission of instructor

Examination of accounting, financial reporting, and budgeting for state and local governments, the Federal, and not-for-profit entities.

## ACC 5330 Seminar in Auditing and Assurance Services (3)

Pre-requisite(s): Admission to MAcc or MTax program; or consent of instructor

A study of auditing and assurance services theories and methodologies through use of case studies, video simulations and reading of current literature. Topical coverage includes emerging issues in auditing, attestation, and assurance services.

## ACC 5331 Fraud Examination (3)

Pre-requisite(s): Admission to MAcc or MTax program; or consent of instructor

An in-depth study of the nature of financial fraud, its legal elements and criminology, and the methods used to prevent and detect it. Included is exposure to the process by which financial fraud, including computer fraud, is investigated. Litigation techniques, including the giving of expert testimony, are studied. Fraud prevention techniques for business entities are also covered.

## ACC 5335 Business and Professional Ethics for Accountants (3)

Pre-requisite(s): Admission to MAcc or MTax program; or consent of instructor

Examination of moral and ethical issues within the accounting profession and the broader business environment. Includes a broad study of ethical behavior and decision making and an examination of various professional codes of conduct within the accounting profession. Central to this examination will be the discussion of integrity, independence, and objectivity, as well as accountants' legal liability.

**ACC 5340 Tax Considerations in Business Decisions (3)**

Pre-requisite(s): Admission to MAcc program; or consent of instructor  
 Tax principles, rules, and alternatives: emphasis on effect on business decisions. Includes income and deductions, employee incentives and fringe benefits, cost recovery, tax-free exchanges, gains and losses, form of business organization (proprietorships, partnerships, or corporations), estate and gift taxes, international taxation.

**ACC 5350 Advanced Auditing Analytics (3)**

Pre-requisite(s): ACC 5330  
 Auditing theory and analytical techniques through the use of cases, problems, and current literature. Specific topics include changing standards, data and analytics, exploration of analytical methodologies, and current issues in auditing.

**ACC 5355 Cases in Accounting (3)**

Pre-requisite(s): Admission to MAcc or MTax program; or consent of instructor  
 Case-study applications of accounting theory to actual business situations. Emphasis is on an in-depth understanding of elements of financial statements, problem recognition and problem solving as well as the impact of various business situations upon financial reporting practices.

**ACC 5361 Corporate Taxation (3)**

Pre-requisite(s): Admission to MAcc or MTax program; or consent of instructor  
 Federal income taxation of corporations and their shareholders: problems of organizing and capitalizing a corporation, determinants of the corporate income tax base, non-liquidating and liquidating distributions, reorganizations, and penalty taxes.

**ACC 5362 Partnership and S Corporation Taxation (3)**

Pre-requisite(s): Admission to MAcc or MTax program; or consent of instructor  
 Major aspects of taxation affecting flow-through entities and their owners. Emphasis on tax law by studying the Internal Revenue Code, Treasury Regulations, IRS Rulings, and case law. Tax planning and preparation of entity tax returns.

**ACC 5364 International Taxation (3)**

Pre-requisite(s): Admission to MAcc or MTax program or consent of instructor  
 Introduction to jurisdictional tax issues and laws surrounding foreign taxation of United States taxpayers and United States taxation of foreigners doing business in the United States.

**ACC 5365 Advanced Individual Taxation (3)**

Pre-requisite(s): Admission to MAcc or MTax program; or consent of instructor  
 In-depth coverage of selected areas of taxation relevant to individuals including the alternative minimum tax system; limitations on losses and deductions; acquisitions; uses and dispositions of interests in property; depreciation methods; characterization and reporting of gains and losses; deferral techniques; and other current topics.

**ACC 5370 Tax Research (3)**

Pre-requisite(s): Admission to MAcc or MTax program; or consent of instructor  
 In-depth treatment of the process necessary to research a tax problem efficiently, to arrive at a defensible solution, and to communicate that solution effectively. Students will also learn the process necessary to research a tax problem efficiently, to arrive at a defensible solution, and to communicate that solution effectively.

**ACC 5378 Seminar in International Accounting (3)**

Pre-requisite(s): Graduate standing  
 Official and unofficial generally accepted accounting principles (GAAP) used in other major countries. International accounting standards, which are used by many countries that do not have well-developed national GAAP, will also be studied. The course is designed to facilitate the understanding and financial analyses of international corporations.

**ACC 5380 Advanced Financial Accounting Topics (3)**

Pre-requisite(s): Admission to MAcc or MTax program; or consent of instructor  
 Business combinations and consolidated financial statements, accounting for partnerships, governmental and not-for-profit accounting, and other topics of contemporary interest.

**ACC 5385 Financial Statement Analysis (3)**

Pre-requisite(s): Admission to MAcc or MTax program or permission from Department Chair of Accounting or Director of Accounting Graduate Programs  
 An analysis of financial statements in order to examine cash flows, make judgments about earnings quality and uncover hidden assets and liabilities as part of the strategic analysis of firms. Financial statement analysis is used prospectively to forecast and value firms using cash flow based and accounting based methods. Tools are applied specifically to the valuation of equities.

**ACC 5390 Accounting Research and Pedagogy (3)**

Seminar to introduce graduate students to the application of advanced research skills to a variety of current accounting issues and to the exploration of curricular issues, including course development and content, across a variety of technical topics relevant to the professional accountant.

**ACC 5395 Internship in Accounting (3)**

Pre-requisite(s): Admission to MAcc or MTax program and Consent of Director of Accounting Internships  
 Directed real-world learning experience under the supervision of a practicing accountant. The internship assignment must be approved by the Director of Accounting prior to enrollment.

**ACC 5420 Managerial Accounting (4)**

Students examine the role of accounting in the information flow of an organization while focusing on measurement of decision-making and performance. Topics include budgeting, cost-volume-profit analysis, activity costing, planning, forecasting, performance evaluation, and ethics. Participants learn to use accounting information effectively in their decision-making process.

**ACC 5V98 Special Studies in Accounting (1-6)**

Pre-requisite(s): Admission to MAcc or MTax program; or consent of instructor  
 Individualized research in accounting. Students' proposals for special study project must be approved by the supervising faculty member. Offered on demand and by consent of the adviser for one to six semester hours.