

ACCOUNTING (ACCTG)

ACCTG 501: Research Methods in Accounting

3 Credits

An introduction to the methods and techniques of contemporary research in accounting.

Prerequisite: ACCTG507 , a course in statistical inference

ACCTG 512: Financial Accounting Theory and Reporting Problems

3 Credits

Measurement and reporting of financial information for external purposes, with particular attention to current problems in asset and income measurement.

Prerequisite: ACCTG511

ACCTG 524: Managerial Accounting

3 Credits

CONCEPTS AND TECHNIQUES OF ACCOUNTING FOR PLANNING, CONTROL, AND MOTIVATION.

Prerequisite: ACCTG511

ACCTG 560: Accounting and Business Analysis

2 Credits

Develop ability to assess the relation between accounting data in financial statements and the economic fundamentals represented.

Prerequisite: B A 521

ACCTG 566: Corporate Disclosure in the Capital Markets

3 Credits

ACCTG 566 provides a broad perspective of accounting that spans beyond the Generally Accepted Accounting Principles (GAAP) by exploring the role of financial accounting (and more broadly, corporate disclosure) in the capital markets. This includes discussions about (i) how accounting information flows in the capital markets and why it is so crucial to a well-functioning economy, (ii) key capital market stakeholders, their incentives, and their relation with corporate disclosure, (iii) various disclosure types and venues and their decision usefulness, (iv) the role of corporate governance in ensuring the provision of useful accounting information, (v) earnings management types, incentives, and settings, (vi) the standard setting process, and (vii) the role of emerging technologies in shaping corporate communications with the market. The course will also expose students to the history of accounting to provide insight into how and why accounting has morphed into its current state. Finally, throughout the course, there will be discussion and tie-ins to academic research on capital markets with an emphasis on corporate disclosure research.

Prerequisite: ACCTG 472, BA 840

ACCTG 573: Topics in Financial Reporting

3 Credits

This course examines the accounting for complex business transactions with an emphasis on understanding the "why", rather than exclusively the "how". There is a focus on the economic substance of transactions and developing a deep understanding of the Financial Accounting Standards Board Conceptual Framework. This enables one to analyze the consistency of current financial reporting standards within a conceptual framework while considering alternative accounting treatments that can better reflect the economic substance of transactions. An overview of the conceptual and practical issues surrounding the accounting for investments, fair values, business combinations, consolidation of financial statements, structured transactions, derivatives, and hedging activities and foreign operations will also be covered with the intent for developing an awareness of academic research related to the economics of and accounting for complex business transactions.

Prerequisite: ACCTG 472

ACCTG 590: Colloquium

1-3 Credits/Maximum of 3

Continuing seminars which consist of a series of individual lectures by faculty, students, or outside speakers.

ACCTG 596: Individual Studies

1-9 Credits/Maximum of 9

Creative projects, including nonthesis research, which are supervised on an individual basis and which fall outside the scope of formal courses.

ACCTG 597: Special Topics

1-9 Credits/Maximum of 9

Formal courses given on a topical or special interest subject which may be offered infrequently; several different topics may be taught in one year or term.

ACCTG 597C: **SPECIAL TOPICS**

2-4 Credits

ACCTG 600: Thesis Research

1-15 Credits/Maximum of 999

No description.

ACCTG 601: Ph.D. Dissertation Full-Time

0 Credits/Maximum of 999

No description.

ACCTG 800: Financial and Managerial Accounting

3 Credits

The purpose of this course is to prepare students to interpret, evaluate, and use both financial and managerial accounting information. Accounting information can be used to evaluate an organization's financial position, to plan future activities (both short-term and long-

term), to motivate behavior, and to evaluate performance. The course also focuses on corporate governance and ethical issues.

ACCTG 803: Forensic Accounting and Litigation Support

3 Credits

Study of investigative accounting, consulting and litigation support activities undertaken in forensic accounting engagements.

Prerequisite: ACCTG403W and ACCTG472 Prerequisite or concurrent: ACCTG881

ACCTG 806: Taxes and Business Planning

3 Credits

Effects of tax regimes on decision-making, tax planning and market outcomes. Also, ethics, tax research, and policy.

Prerequisite: ACCTG405

ACCTG 811: Financial Accounting

3 Credits

Accounting rules, practices and applications that characterize the accounting presentations that for-profit organizations provide to the public. ACCTG 811 is part of a series of four accounting courses designed to provide students with the core accounting knowledge needed for an accounting career in industry. This course introduces students to the basic principles, procedures, and objectives of financial accounting that govern the reporting of information about a business to individuals, institutions and other external groups. Course content focuses on: upon (1) conveying the conventions and institutional framework that define accounting rules and practice, including basic exposure to Generally Accepted Accounting Principles; (2) developing familiarity with financial statements; (3) teaching fundamental accounting transactions; and (4) training students in rudimentary analysis of the financial statements.

ACCTG 812: TAXATION

3 Credits/Maximum of 999

Introduction to U.S. federal income tax, covering the basics of taxation of individuals, corporations, flow-through entities and property transactions. ACCTG 812 is part of a series of four accounting courses designed to provide students with the core accounting knowledge needed for an accounting career in industry. This course introduces students to the U.S. federal income tax system. It discusses the pervasive nature of taxation in the U.S. economy and teaches students how to recognize major tax issues, with an emphasis on understanding how they impact economic decision-making. Course content focuses on: (1) developing familiarity with the tax research process and the basic principles of tax planning, (2) the taxation of individuals, and (3) the taxation of business entities including corporations and partnerships.

Prerequisite: ACCTG 811

ACCTG 813: Auditing

3 Credits/Maximum of 999

Principles of the risk-based approach to the audit of financial statements, with special focus on financial information systems.

Prerequisite: ACCTG 811

ACCTG 814: Managerial Accounting

3 Credits/Maximum of 999

Examination of the internal organizational accounting procedures that establish accountability within organizations.

Prerequisite: ACCTG 811

ACCTG 821: Analysis and Interpretation of Tax Law

3 Credits

ACCTG 821 provides accounting and law students who are interested in the practice of taxation with an overview of U.S. federal income tax system research. The course focuses on resolving tax law questions in support of economic decision making and tax return position defense. Students learn to conduct and document in-depth legal research and analysis within the domain of tax law. This writing intensive course hones students' writing skills within the domain of tax law and business decision making. Additionally, the course provides an in-depth understanding of the ethical constructs that guide and limit the practice of taxation.

Prerequisite: ACCTG 405

ACCTG 822: Corporate Taxation and Financial Reporting

3 Credits

ACCTG 822 provides accounting students with knowledge about the taxation of corporations. The course focuses on the tax law treatment of corporate formations, operations, distributions, mergers, and acquisitions. Additionally, students learn about Accounting Standards Codification Topic 740—Income Tax, planning for corporate structure classification, and related ethical considerations.

Prerequisite: ACCTG 821

ACCTG 823: Survey of Tax Topics

3 Credits

ACCTG 823 provides accounting students who are interested in the practice of taxation a survey of the law defining the taxation of pass-through entities including partnerships, S-corporations, limited liability companies, and trusts. The course focuses on the tax law treatment of formation, operations, distributions, mergers, and acquisitions to the entity and its owners. Planning for structure classification and limitations thereof are embellishments to the basic tax law applicable to pass-through entities. This course also provides an overview of State and Local Taxation (SALT) and taxation of international operations.

Prerequisite: ACCTG 821

ACCTG 831: Advanced Auditing

3 Credits

The goal of this course is to advance knowledge in contemporary issues in auditing and in auditing research and case analysis. The focus includes implementing the auditing principles, standards, procedures, and practices, and applying them in case analysis. Topics comprise integrated auditing of financial statements and internal controls; continuous auditing; assurance services on nonfinancial information;

auditing of computer-based systems; emphasis on auditing software and computer auditing techniques used to evaluate accounting systems controls and test accounting data integrity; forensic accounting and fraud detection; and the nature and use of expert systems in accounting with emphasis on their use as an audit tool.

Prerequisite: BLAW 444, ACCTG 873, ACCT 550, ACCTG 806, ACCTG 803

ACCTG 873: Advanced Topics in Financial Reporting

3 Credits

Financial disclosure and reporting for complex business enterprises and activities; current issues in financial reporting.

Prerequisite: ACCTG471 and ACCTG472

ACCTG 881: Financial Statement Analysis

3 Credits

Analysis of financial reports to identify business strategy, assess performance and economic standing, and value claims.

Prerequisite: ACCTG471 and ACCTG472 Prerequisite or concurrent: B A 531

ACCTG 895: Internship

1-6 Credits/Maximum of 6

Supervised, professionally oriented, off-campus, nongroup instruction, including field experiences, practicums, or internships.