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 502: Accounting Research and Analysis
3 Credits
This course prepares DBA students to consume and produce accounting research. Students will also be equipped with a solid understanding of the philosophy of science and know how to design a research study to avoid common threats to validity. Students will also be instructed on the proper etiquette they should employ when serving in the academic community-especially as it pertains to scholarly peer reviews.

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 522: Corporate Taxation and Financial Reporting
3 Credits
ACCTG 522 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.

ACCTG 524: Managerial Accounting
3 Credits
CONCEPTS AND TECHNIQUES OF ACCOUNTING FOR PLANNING, CONTROL, AND MOTIVATION.
Prerequisite: ACCTG511

ACCTG 529: Tax Research and Analysis
3 Credits
ACCTG 529 is the capstone course for students in the proposed M.Acc. in Taxation program, providing a culminating experience near completion of the program. 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’ communications skills within the domain of tax law and permits students to build on content knowledge learned in other Taxation core courses. Additionally, the course provides an in-depth understanding of the ethical constructs that guide and limit the practice of taxation.

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 801: Tax Law and Policy  
3 Credits  
This course will provide an overview of domestic and international tax policy issues by examining applicable tax reforms, theories of tax law, and interdisciplinary topics. This course will focus on the taxation of individuals including applicable requirements, deductions, and consequences. Additionally, this course will examine relevant tax issues in relation to divorce proceedings, settlement agreements, attorney fees, and sales.  

ACCTG 802: Topics in Corporate and Tax Law  
3 Credits  
This course is designed to teach students about the federal income taxation of corporations and provide an overview of federal estate and gift taxation law. Half of the course will be allocated to topics in federal income taxation of corporations and half of the course will be allocated to topics in federal estate and gift taxation. This course will deepen students' understanding of taxed corporate entities by focusing on topics such as mergers and acquisitions; bankruptcy; corporate tax reform; and tax exemption among other topics. Additional topics covered will include valuation; power of appointment and revocation; and tax exclusions and deductions (marital and charitable).  

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 804: Data Analytics in the Accounting Profession  
3 Credits  
ACCTG 804 provides Master of Accounting in Accounting Analytics (MAA) students with knowledge designed to prepare them for entry-level positions in the rapidly-evolving field of Accounting. The course will give students an overview of basic programming tools and techniques that can scale to larger data sets, specifically related to financial information and reporting systems, and decision making by both entities and individuals. The course will include an overview of the Python programming language, with a focus on Python modules that are relevant for basic data analytics. The course will also provide students with a comprehensive understanding of the Extract-Transform-Load process, including processes related to obtaining data, cleaning data, visualizing data, and analyzing data. The course will also include an overview of blockchain technology as it relates to the Accounting profession. An introduction to the ethical use of data will also be provided during the course.  

ACCTG 805: Applied Accounting and Financial Analytics  
3 Credits  
ACCTG 805 impounds knowledge gained from prior coursework and serves as the culminating experience for students enrolled in the Master of Accounting in Accounting Analytics (MAA) program. This course provides an advanced application of the Python programming language to the analysis of large-scale datasets which lie at the intersection of accounting and finance. Students will build upon prior work with the Python programming language and acquire more advanced syntax and building blocks for use in Python. They will also build upon prior work with the Extract-Transform-Load process and learn how to acquire, import, modify, join, summarize, visualize, and analyze datasets in order to better understand the relationships between accounting information and capital markets such as how stock prices respond to earnings information, what financial statement information best predicts accounting irregularities, and how eXtensible Business Reporting Language (XBRL) can be harnessed to make more uniform comparisons across companies. Prior work with designing and using relational databases will be enhanced in this course, with a continued emphasis on using data in an ethical manner. The course will be structured around hands-on programming sessions and accompanied by individual assignments to gauge students' mastery of the Python language and multiple projects built around using data to gain insights about the real-world relationships between accounting information and capital market outcomes. Specific topics will vary based on current issues and instructor interest.  

Prerequisite: ACCTG 804
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: ACCTG 405

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: (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 825: Survey of Tax Topics
3 Credits
ACCTG 825 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.

ACCTG 826: International Taxation
1.5 Credits
ACCTG 826 provides Taxation students knowledge about international tax. The course focuses on the United States taxation of income earned by foreign individuals and entities (inbound transactions) as well as the taxation of U.S. taxpayers operating in foreign jurisdictions (outbound transactions). Students will learn to evaluate legal jurisdiction, residency, and income sourcing, along with planning to optimize transfer pricing and income deferral. In addition, the course provides for an in-depth understanding of treaty utilization and the foreign tax credit in order to limit the same income being taxed by multiple jurisdictions as well as analyzing ethical considerations relating to international taxation.

ACCTG 827: State and Local Taxation
1.5 Credits
ACCTG 827 provides Taxation students knowledge about state and local tax. The course focuses on state taxation of entities and individuals, including constitutional restrictions. In particular, students will acquire the knowledge necessary to recommend solutions that are in conformity with both corporate and personal tax laws. Additionally, the course provides for an in-depth understanding of sales and use tax in order to both promote compliance as well as limit tax exposure to the extent permitted by law.

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:** ACCTG 471 and ACCTG 472

ACCTG 881: Financial Statement Analysis
3 Credits
Analysis of financial reports to identify business strategy, assess
performance and economic standing, and value claims.

**Prerequisite:** ACCTG 471 and ACCTG 472 **Prerequisite or concurrent:** BA 531

ACCTG 895: Internship
1-6 Credits/Maximum of 6
Supervised, professionally oriented, off-campus, nongroup instruction,
including field experiences, practicums, or internships.

ACCTG 897: Special Topics
1-9 Credits/Maximum of 9
Formal courses given on a topical or special interest subject with a
professional orientation that may be offered infrequently; several different
topics may be taught in one year or semester.