ACCOUNTING (ACCTG)

ACCTG 501: Research Methods in Accounting
3 Credits
An introduction to the methods and techniques of contemporary research in accounting.
Prerequisite: ACCTG 507, 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: ACCTG 511

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: ACCTG 521

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 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 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 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.