

ACCOUNTING (ACCT)

ACCT 202. Accounting for Non-business Majors. 3 Hours.

Semester course; 3 lecture hours. 3 credits. The course is open only to non-business students. A nontechnical introduction to the principles of financial and managerial accounting with emphasis on the use and interpretation of financial reports, managerial planning and control. The course is for the individual who seeks a basic knowledge of accounting and its uses. It is designed for the user of accounting information rather than the preparer. This course cannot be substituted for ACCT 203, 204 or 205. Students graduating with a major in the School of Business cannot receive credit for this course.

ACCT 203. Introduction to Financial Reporting. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. The course provides a theoretical framework to explain and critically evaluate financial reporting by businesses. Focuses on the accumulation, analysis, interpretation and uses of accounting information with an emphasis on the financial accounting cycle. In addition to studying the authoritative standards for preparing financial statements, students develop the ability to read, use, analyze and interpret financial statements.

ACCT 204. Introduction to Managerial Accounting. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. Introduction to the concepts and practice of managerial accounting used in the internal operations of business. Accumulation, analysis, interpretation and uses of accounting information for decision-making by individuals within an organization.

ACCT 291. Topics in Accounting. 1-3 Hours.

Semester course. 1-3 credits. Prerequisite: permission of instructor. An in-depth study of selected accounting topics. Graded as pass/fail.

ACCT 301. Federal Income Taxation for Individuals. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. Prerequisites: ACCT 203 and ACCT 204, each with a minimum grade of C. Income tax legislation and the concept of taxable income; federal income tax law applicable to individuals.

ACCT 303. Intermediate Accounting I. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. Prerequisites: ACCT 203 and ACCT 204, each with a minimum grade of C. Focuses on financial accounting and accounting standards, including the conceptual framework for financial accounting. Includes an in-depth study of the income statement, the balance sheet and an introduction to the statement of cash flows. Also covers valuation of inventories.

ACCT 304. Intermediate Accounting II. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. Prerequisite: ACCT 303 with a minimum grade of C. Continues the study of financial accounting, covering accounting for acquisition and disposition of property, plant and equipment, intangible assets, contingencies, long-term liabilities, stockholders' equity, earnings-per-share, and investments.

ACCT 305. Intermediate Accounting III. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. Prerequisite: ACCT 304 with a minimum grade of C. Continues the study of financial accounting, covering accounting for income taxes, accounting for pensions and postretirement benefits, accounting for leases, accounting changes, error analysis, statement of cash flows, full disclosure in financial reporting and accounting for state and local governments and not-for-profit organizations.

ACCT 306. Cost Accounting. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. Prerequisites: ACCT 203 and ACCT 204, each with a minimum grade of C. The identification and effective use of accounting information for managerial business decisions, including planning and capital investment decisions. Cost allocation using job order costing, process costing and activity-based costing. Use of controls and incentives for effective decision implementation.

ACCT 307. Accounting Systems. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. Prerequisites: ACCT 203 and ACCT 204, each with a minimum grade of C. Examines design and evaluation of manual and computerized accounting information systems. Emphasis on the system of internal controls and the impact of computers on those controls.

ACCT 311. Community Income Tax Assistance. 1-3 Hours.

Semester course; 1-3 field experience and/or lecture hours (delivered online, face-to-face or hybrid). 1-3 credits (15 hours of volunteer service per credit hour). May be repeated for a maximum of six credits toward graduation. Course provides technical training on applicable tax law needed to complete a mandatory IRS certification exam. Once certified, students are mentored as they volunteer to provide free assistance to members of the community who cannot prepare their own basic individual income tax returns. Graded as pass/fail.

ACCT 401. Governmental and Not-for-profit Accounting. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Prerequisites: ACCT 304 with a minimum grade of C. This course is restricted to students who have completed at least 54 credit hours (junior standing). The role of accounting in the management of resources entrusted to government and nonprofit entities, including accounting and reporting standards. Accounting in municipalities and nonprofit entities such as hospitals, charitable and health organizations, and colleges and universities.

ACCT 404. Introduction to Forensic Accounting and Fraud Examination. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Prerequisite: ACCT 304 with a minimum grade of C. Introduction to the area of forensic accounting. Topics include the detection of fraudulent financial reporting, employee fraud, money laundering, digital forensic analysis and electronic evidence, evidence management, computer forensics, and an introduction to business valuation.

ACCT 406. Auditing. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. Prerequisites: ACCT 304 and 307 with a minimum grade of C. Enrollment is restricted to students who have completed at least 54 credit hours (junior standing). A study of the conceptual, theoretical and practical procedures applicable to auditing — both external and internal. Primary emphasis is placed upon the theory of audit evidence; the objectives, techniques and procedures for financial and operational audit reports.

ACCT 408. Data Analytics for Accountants. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. Prerequisites: ACCT 307 with a minimum grade of C; and MGMT 301, SCMA 301, STAT 210 or STAT 212. Enrollment is restricted to students who have completed at least 54 credit hours (junior standing). The spreadsheet analysis and written communication of data relating to accounting-focused business problems.

ACCT 410. Advanced Tax Accounting. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Prerequisite: ACCT 301 with a minimum grade of C. Enrollment is restricted to students who have completed a minimum of 54 credit hours (junior standing). Complex tax problems of the trust, partnership and corporation. Particular emphasis is given to tax planning.

ACCT 491. Topics in Accounting. 1-3 Hours.

Semester course; 1-3 lecture hours. 1-3 credits. Prerequisites vary by topic. Study of current topics. Topics may vary by semester. See the Schedule of Classes for specific topics to be offered.

ACCT 492. Independent Study. 1 Hour.

Semester course; 1 lecture hour. 1 credit. Restricted to accounting majors who have completed at least 54 credit hours (junior standing). The purpose of this course is to allow international students to take advantage of an internship work experience. Graded as pass/fail.

ACCT 493. Internship in Accounting. 1-3 Hours.

Semester course; 1-3 field experience hours (delivered online). 1-3 credits. May be repeated for a maximum of six credits toward graduation. Prerequisite: ACCT 303 with a minimum grade of C. Enrollment is restricted to accounting majors who have completed at least 54 credit hours (junior standing) or 24 credits with a minimum GPA of 2.5 and by permission of the instructor. Intention to enroll must be indicated to the instructor prior to or during advance registration for semester of credit. Involves students in a valuable experiential learning experience, typically 20 hours per week. Includes on-the-job training in either public, corporate or governmental accounting. Supervision provided by the organization and consultation provided by the course instructor. Written interim and final reports required.

ACCT 497. Guided Study in Accounting. 1-3 Hours.

Semester course; variable hours. 1-3 credits. Maximum total of three credits. Prerequisites: junior standing in accounting and approval of adviser and department chair prior to course registration. Intensive study under supervision of a faculty member in an area not covered in-depth or contained in the regular curriculum.

ACCT 507. Fundamentals of Accounting. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. Theoretical and technical aspects for accumulating and reporting financial information for business. Emphasis on current financial accounting issues confronting businesses and interpretation of financial information reported by business. This is a graduate foundation course.

ACCT 525. Sustainability and ESG Reporting. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. Prerequisite: ACCT 203 or ACCT 507 with a minimum grade of C. The course examines the field of sustainability accounting, green finance and corporate environmental, social and governance reporting. Sustainable business practices meet the needs of the present without compromising the ability of future generations to meet their own needs. In the last decade, accountants have begun to play an important role in the measurement, reporting and auditing of corporate impacts on society and the environment. The course explores this new role for accounting and the challenges presented by the domain of non-financial reporting.

ACCT 591. Topics in Accounting. 1-3 Hours.

Semester course; 1-3 lecture hours (delivered online, face-to-face or hybrid). 1-3 credits. Study of current topics. Topics may vary; see the Schedule of Classes for the list of topics offered each semester.

ACCT 604. Advanced Auditing. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Prerequisite: ACCT 406 with a minimum grade of C. Development of auditing theory, special disclosure issues, statistical sampling, and ethical, legal and social responsibilities of external and internal auditors. Emphasis on contemporary topics in auditing.

ACCT 608. Managerial Accounting Concepts. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. Prerequisite: ACCT 507. The use of accounting information contained in reports to management. The functions of planning, decision making, and control are studied as accounting data are reported through the firm's information system and in special analyses.

ACCT 610. Forensic Accounting. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Prerequisite: ACCT 406 with a minimum grade of C. Study of forensic accounting topics, including fraudulent financial reporting, employee fraud, money laundering, litigation services, evidence management, computer forensics and business valuation.

ACCT 611. Community Income Tax Assistance. 3 Hours.

Semester course; 3 lecture and/or field experience hours (delivered online, face-to-face or hybrid) 3 credits. The course provides technical training on applicable tax law needed to complete a mandatory IRS certification exam. Once certified, students are mentored as they volunteer to provide free assistance to members of the community who cannot prepare their own basic individual income tax returns. Fifteen hours of volunteer service are required per credit hour.

ACCT 620. Accounting Research. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Prerequisite: ACCT 507. The study of accounting methods, topics and data sources. Students will develop the skills needed to critically evaluate accounting research through experiential learning. An introduction to the steps of the research and publication process.

ACCT 621. Accounting Analytics. 3 Hours.

Semester course; 3 lecture hours (delivered online, face-to-face or hybrid). 3 credits. Prerequisites: ACCT 507 and SCMA 524. Students will collect, prepare and translate accounting-related data into insights and visualizations for effective decision-making.

ACCT 662. Advanced Topics in Accounting Information Systems. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Prerequisite: ACCT 307 with a minimum grade of C. Study of accounting systems, concepts and applications with reference to actual problems encountered in the analysis, design, implementation, use, audit and evaluation of accounting systems in a computer environment.

ACCT 680. Tax Research and Planning. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Prerequisite: ACCT 301 with a minimum grade of C. Tax research methodology; the sources of tax law and their relationship to tax research.

ACCT 681. Tax Administration. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Prerequisite: ACCT 301 with a minimum grade of C. The Internal Revenue Service and the practices and procedures involved and/or available for the settlement of tax controversies and common elections of accounting methods.

ACCT 682. Corporate Taxation. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Prerequisite: ACCT 301 with a minimum grade of C. Corporate tax laws as related to the corporations involved and to individual shareholders; tax aspects of the creation, operation, reorganization, and partial liquidation of corporations; corporate distributions.

ACCT 697. Guided Study in Accounting. 1-3 Hours.

Semester course; 1-3 lecture hours. 1-3 credits. May be repeated for credit. Enrollment is restricted to accounting majors; the accounting department chair and graduate studies office in the School of Business must approve the proposed work before the student can register. This course may also be used by accounting graduate students to do research on problems in accounting. Students will be assigned reading and will prepare a written report. Graded as pass/fail.

ACCT 790. Research Methods Seminar. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Open only to Ph.D. students in business. Analyzes and critiques general theories, practices and functions in a specialized area of accounting research.

ACCT 791. Managerial Accounting Seminar. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Open only to Ph.D. students in business. Presents contemporary issues in managerial accounting and auditing research.

ACCT 792. Financial Accounting Seminar. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Open only to Ph.D. students in business. Presents and analyzes contemporary issues in financial accounting.

ACCT 793. International Accounting Seminar. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Open only to Ph.D. students in business. Presents contemporary issues and research in international accounting.

ACCT 794. Behavioral Research Seminar. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Open only to Ph.D. students in business. Provides knowledge and skills for advanced accounting research.

ACCT 795. Auditing Seminar. 3 Hours.

Semester course; 3 lecture hours. 3 credits. Open only to Ph.D. students in business. Presents contemporary issues in auditing research.

ACCT 797. Guided Study in Accounting. 6 Hours.

Year course; 6 credits. Graduate students will work under supervision in outlining a graduate thesis and in carrying out the thesis.

ACCT 898. Dissertation Research. 1-12 Hours.

Semester course; variable hours. 1-12 credits. Enrollment restricted to Ph.D. in Business students.