

DEPARTMENT OF ACCOUNTING

Alisa Brink, Ph.D.
Professor and chair

business.vcu.edu/academics/accounting (<https://business.vcu.edu/academics/accounting/>)

The future development of the accounting profession depends upon the quality of the educational foundation on which it rests. The Department of Accounting is committed to the support of professional accounting through the delivery of educational experiences directed toward practice and through research that addresses the important policy issues of the day.

The mission of the department is to prepare students for careers in accounting, to interpret and expand accounting knowledge, and to render service to the profession and communities. The department does so by:

1. Providing a learning environment in which students are encouraged to interact with others in identifying and solving accounting and business problems
 2. Investigating, developing and sharing knowledge, which has the potential for significant influence on accounting, business and education
 3. Interacting with the accounting profession, the business community and the community at large
- Accountancy, Master of (M.Acc.) with a concentration in data analytics (<http://bulletin.vcu.edu/graduate/school-business/accounting/accountancy-macc-data-analytics/>)

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 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 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.