# Accounting (ACC)

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Tax accounting for partnerships, corporations, Sub chapter S corporations, estates, and trusts. Tax administration and research are emphasized.

Development and use of cost data for external reporting and internal planning and control. Topics include cost modeling, job and process costing, standard costing, and budgeting. Development of relevant cost information for special purposes is also considered.

Fund accounting and local governments, hospitals, and universities. Special accounting principles, budgeting, accounting for various funds and account groups are emphasized.

Principles of state income tax, sales, and other excise taxes and property tax. Taxation of interstate commerce will be examined along with US constitutional restrictions on the ability of states to tax interstate commerce.

Practical application of auditing concepts and standards. An understanding of auditing principles is reinforced and expanded by exposure to problems and cases.

Study of the nature and types of fraud. The course covers the tools and techniques used to prevent, investigate, and detect fraud.

Basic coverage and principles of government contract accounting with an emphasis on the Federal Acquisition Regulation (FAR).

Advanced issues in government contract cost accounting with an emphasis on the Federal Acquisition Regulation (FAR) and Cost Accounting Standards (CAS) cost allocation guidelines. Prerequisite: ACC 540.

Current topics in professional accounting.


Independent study in the field of accounting which is of interest to a student.

Internship with a business or government agency that has particular relevance to the educational goals of the program. Students must keep a log and submit a report on their internship.
ACC 600 - FOUNDATIONS ACC MANAGERS & ENG
Semester Hours: 3

A graduate level introduction to the accounting framework and how it is used in evaluating economic conditions and success in decision making organizations. The course considers financial statements, accounting reports, and accounting terminology that constitutes the language of business. The course also introduces the use of accounting information for decision making, coordinating, motivating, and evaluating.

ACC 602 - MANAGERIAL ACCOUNTING
Semester Hours: 3

Examines the managerial uses of accounting. The focus is on the students gaining a comprehensive understanding of accounting concepts in decision-making, planning, and control. Prerequisite: ACC 600.

ACC 603 - FINANCIAL STATEMENT ANALYSIS
Semester Hours: 3

Concepts and techniques of financial statement analysis and decision-making. Topics include elements of financial statements, short and long term debt-paying ability, analysis of profitability, problems in specialized industries, forecasting, business valuation, and equity security analysis. Prerequisites: ACC 602 and FIN 601.

ACC 607 - ADV ACC INFORMAT SYSTEMS
Semester Hours: 3

In-depth examination of accounting information systems. Emphasis on computer-oriented systems and current developments in systems.

ACC 614 - COST MANAGEMENT
Semester Hours: 3

A study of various approaches to identifying and proactively managing the costs of providing services and products. Special attention is given to the development of cost data useful to managers for decision-making, current issues in cost management, and ethical considerations.

ACC 615 - ADV FINANCIAL ACCOUNTING
Semester Hours: 3

Analysis of issues and alternatives in advanced problem areas including partnerships, intercorporate investments, business combinations, and foreign exchange.

ACC 642 - ADV INTERN/OPR AUDITING
Semester Hours: 3

Introduction to the methodology of internal and operational auditing and to the utilization of results of the audit by management in decision making.

ACC 650 - SELECTED RESEARCH TOPICS
Semester Hours: 3

ACC 680 - FINANCIAL ACCOUNTING THEORY
Semester Hours: 3

A capstone course that includes a study of the historical development and theoretical structure of accounting followed by an appraisal of selected pronouncements of professional accounting organizations.

ACC 699 - MASTER'S THESIS
Semester Hours: 1-3

Required each semester a student is working on and receiving direction on a masters thesis. A minimum of 2 semesters is required, but not more than six hours of credit is allowed.