Accounting (ACC)

ACC 513 - CORPORATE AND PARTNERSHIP TAXATION
Semester Hours: 3
Tax accounting for partnerships, corporations, Subchapter S corporations, estates, and trusts. Tax administration and research are emphasized.

ACC 515 - ADVANCED FINANCIAL ACCOUNTING
Semester Hours: 3
The course will cover topics of financial accounting issues regarding consolidated financial statements, business combinations, and intercorporate investments. Master of Accountancy students only.

ACC 516 - ADVANCED COST ACCOUNTING
Semester Hours: 3
This course explores advanced development and use of cost management data for external reporting and especially internal planning and control. Topics include accounting ethics, the balanced scorecard, cost allocation, inventory management, capital budgeting, management control systems, and performance measurement. Master of Accountancy students only.

ACC 517 - ACCOUNTING FOR STATE & LOCAL GOVERNMENTS AND NON-PROFITS
Semester Hours: 3
The course considers accounting at state and local governments and not-for-profit organizations. Special accounting principles, budgeting, accounting for various funds and account groups are emphasized.

ACC 520 - STATE AND LOCAL TAXATION
Semester Hours: 3
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.

ACC 533 - FORENSIC ACCOUNTING
Semester Hours: 3
Study of the nature and types of fraud. The course covers the tools and techniques used to prevent, investigate, and detect fraud.

ACC 540 - BASIC GOVERNMENT CONTRACT ACCOUNTING
Semester Hours: 3
Basic coverage and principles of government contract accounting with an emphasis on the Federal Acquisition Regulation (FAR).

ACC 541 - ADVANCED GOVERNMENT CONTRACT ACCOUNTING
Semester Hours: 3
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.

ACC 570 - SEMINAR/CONTEMPORARY ACCOUNTING ISSUES
Semester Hours: 3
Explores current topics in professional accounting. Master of Accountancy students only.

ACC 580 - PROFESSIONAL CERTIFICATION
Semester Hours: 3

ACC 590 - SPECIAL PROJECTS
Semester Hours: 3
Independent study in the field of accounting which is of interest to a student.

ACC 595 - INTERNSHIP IN ACCOUNTING
Semester Hours: 1-3
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 OF ACCOUNTING FOR MANAGERS AND ENGINEERS  
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 ACCOUNTING PROBLEMS & ANALYSIS  
Semester Hours: 3  
A capstone course covering specialized topics in financial accounting, their impacts on financial statements and basic financial statement analysis tools for decision making. Topics include inventory, pensions, derivative financial instruments, accounting changes and errors, and foreign currency. Master of Accountancy students only or permission of instructor. Must be completed with a grade of B or better.

ACC 607 - ACCOUNTING ANALYTICS  
Semester Hours: 3  
Applications of business analytics to support accounting, auditing, and management decision-making. Emphasis on descriptive, visual, and predictive analysis. Master of Accountancy students only.

ACC 613 - TAX RESEARCH  
Semester Hours: 3  
This course focuses on the use and understanding of primary and secondary federal tax research materials as they apply to solving complex tax issues confronting tax practitioners. This course's ultimate goal is to help the students solve a tax problem by determining the relevant tax law, finding the relevant law, reconciling any conflicting law and communicating those conclusions. Additionally this course explores the procedural aspect of tax accounting necessary to practice before the Internal Revenue Service. Prerequisite: ACC 513 (with concurrency). Masters of Accountancy students only.

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 642 - ADVANCED AUDITING TOPICS  
Semester Hours: 3  
Coverage of additional expectations and practices in the field of auditing. Broad areas of coverage will include the role of internal auditors, auditing information technology, and system and organization controls (SOC) reports. Prerequisite: MAcc students only.

ACC 650 - SELECTED RESEARCH TOPICS  
Semester Hours: 3

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 no more than six hours of credit is allowed.