Accounting (ACC)

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

ACC 515 - ADV FINANCIAL ACCOUNTING
Semester Hours: 3
Analysis of issues and alternatives in advanced problem areas including partnerships, intercorporate investments, business combinations, and foreign exchange. 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 - ACC FOR STATE/LOCAL GOV/NON-PR
Semester Hours: 3
Fund accounting and local governments, hospitals, and universities. 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 532 - ADVANCED AUDITING
Semester Hours: 3
Practical application of auditing concepts and standards. An understanding of auditing principles is reinforced and expanded by exposure to problems and cases. Master of Accountancy students only.

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 ACCT
Semester Hours: 3
Basic coverage and principles of government contract accounting with an emphasis on the Federal Acquisition Regulation (FAR).

ACC 541 - ADV GOVERNMENT CONTRACT ACCTG
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/CONT ACCTG ISSUE
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 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. Master of Accountancy students only.

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 - ADV INTERN/OPR AUDITING
Semester Hours: 3
Introduction to the methodology of internal, 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. Master of Accountancy students only.

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.