

# ACCOUNTING (ACCT)

## Courses

### ACCT 3220 (3) Corporate Financial Reporting 1

First of a two-course sequence intended to provide students with increased fluency in the language of business. Focuses on U.S. and international accounting concepts and methods that underlie financial statements and the related implications for interpreting financial accounting information.

**Requisites:** Requires prerequisite of BASE 2104 (minimum grade D-).

### ACCT 3225 (6) Corporate Financial Reporting

Intended to provide students with increased fluency in the language of business. Focuses on U.S. and international accounting concepts and methods that underlie financial statements and the related implications for interpreting financial accounting information. Builds and extends detailed knowledge of preparation, analysis, and use of financial statements. No credit granted for this course and ACCT 3220 and ACCT 3230.

**Requisites:** Requires prerequisite of BASE 2104 (minimum grade of D-), or BCOR 2000 (minimum grade of D-), and BCOR 2200

### ACCT 3230 (3) Corporate Financial Reporting 2

Second in a two-course sequence building and extending detailed knowledge of preparation, analysis and use of financial statements.

**Requisites:** Requires a prerequisite course of ACCT 3220 (minimum grade D-). Restricted to Business (BUSN) majors with 52-180 units completed.

### ACCT 3320 (3) Cost Management

Provides cost analysis for the support of management decision making. Analyzes activities, cost behavior, role of accounting in planning, financial modeling, and managerial uses of cost data.

**Requisites:** Requires prerequisite of BASE 2104 (minimum grade D-).

### ACCT 3440 (3) Income Taxation of Individuals

Provides an overview of individual US federal income tax law. Topics covered include tax formula and tax determination, filing status, gross income and exclusions, deductions, tax credits, and payment procedures.

**Requisites:** Requires prerequisite of BASE 2104 (minimum grade D-).

### ACCT 3700 (3) Accounting in a Global Economy

This London-based global seminar introduces undergraduate students to transfer pricing, International Financial Reporting Standards (IFRS) and the impact of foreign exchange rates on financial reporting. Includes an IASB headquarter experience and presentations from multinational corporations and public accounting firms. It also includes experiential-based accounting learning in continental Europe.

**Requisites:** Requires a prerequisite course of ACCT 3220 (minimum grade D-). Restricted to Business (BUSN) majors only.

### ACCT 4240 (3) Advanced Financial Accounting

Examines advanced financial accounting theory and practice, emphasizing U.S. and international accounting for business combinations, consolidated financial statements, and accounting for partnerships, not-for-profits and governments.

**Equivalent - Duplicate Degree Credit Not Granted:** ACCT 5240

**Requisites:** Requires prerequisite course of ACCT 3220 and ACCT 3230 or ACCT 3225 (minimum grade D-). Restricted to Accounting (ACCT) or Finance (FNCE) majors with 52-180 units completed.

### ACCT 4250 (3) Financial Statement Analysis

Focuses on the use of U.S. and international accounting information by decision-makers external to the firm. Considers judgments made by investors, security analysts, bank lending officers, and auditors. Emphasizes impact of changes to financial statement elements, equity valuation and profitability analysis.

**Equivalent - Duplicate Degree Credit Not Granted:** ACCT 5250

**Requisites:** Requires a prerequisite course of ACCT 3220 or 3225 and ACCT 3230 (minimum grade D-). Restricted to Accounting (ACCT), Finance (FNCE) or Accounting Concurrent Degree majors only with 52-180 units completed.

### ACCT 4540 (3) Accounting Information Systems

Considers the interaction of accountants with information systems and the role of accounting information systems in business processes. Focuses on the tools used by accountants and provides an understanding of accounting as an information system.

**Equivalent - Duplicate Degree Credit Not Granted:** ACCT 5540

**Requisites:** Requires a prerequisite course of ACCT 3220 or ACCT 3225 (minimum grade D-). Restricted to Accounting (ACCT) majors with 52-180 units completed.

### ACCT 4620 (3) Auditing and Assurance Services

Emphasizes the value of assurance services, including the market for financial-statement audits, and the audit decision process, from obtaining a client through planning and testing, to issuance of the audit report. Focuses on making judgments and decisions under conditions of uncertainty and continually evaluating the substance of business transactions over their form.

**Equivalent - Duplicate Degree Credit Not Granted:** ACCT 5620

**Requisites:** Requires a prerequisite course of ACCT 3230 (minimum grade D-). Restricted to Accounting (ACCT) majors 52-180 units completed.

### ACCT 4821 (3) Experimental Seminar: Financial Report for Complex Transactions

Focuses on topics related to major financial events in the life of an organization (IPOs, mergers and acquisitions). Enhance the ability to understand the economic essence of important complex business transactions as linked to the financial reporting and tax issues surrounding these deals. Many fascinating and recent transactions will be examined in depth.

**Requisites:** Requires a prerequisite course of ACCT 3230 (minimum grade D-). Restricted to Business (BUSN) majors with 52-180 units completed.

### ACCT 4828 (3) ESG Reporting: Accounting for a Changing World

Introduces students to the current state of corporate sustainability reporting through the lens of accounting and financial reporting concepts. The course has three basic elements. We will cover (1) data and measurement issues associated with corporate sustainability reporting, (2) current disclosure frameworks and the evolving regulatory landscape, and (3) other accounting-related topics including the intersection of sustainability and US GAAP and ESG Assurance.

**Requisites:** Requires prerequisite course of BCOR 2203 (minimum grade D-). Restricted to Business majors with 52-180 units completed.

### ACCT 4850 (3) Senior Seminar - Accounting Ethics

Examines the nature of accounting theory and practice from perspectives of economics, law, globalization, accounting, ethics, and moral reasoning. Explores issues including implications of institutional factors, such as Sarbanes-Oxley, SEC, FASB, IFRS, and capital markets.

**Requisites:** Requires prerequisite course of ACCT 3230 or ACCT 3225 (minimum grade D-). Restricted to Accounting (ACCT) majors with 90-180 units completed.

**ACCT 4900 (1-3) Independent Study**

Requires prior consent of dean and instructor under whose direction study is taken. Intended only for exceptionally well-qualified business seniors. Departmental form required.

**ACCT 5100 (3) Oil and Gas Accounting**

This course introduces students to the oil and gas industry and its unique accounting and finance issues. The course will introduce oil and gas terminology, analyze the components of an income statement, present book and tax accounting differences and enable you to prepare an economic purchase evaluation for oil and gas producing assets. We will review, discuss and debate current issues relating to the energy industry. Previously offered as a special topics course.

**Recommended:** ACCT-MS or ACTX-MS or C-FNCEACCT or C-FNCEACTX or C-ACCT or C-ACCTACTX graduate students only.

**Grading Basis:** Letter Grade

**ACCT 5120 (3) Business Analytics**

Teaches cutting-edge tools and approaches to the analysis of data, including "big data" for effective decision-making. Creates data connoisseurs through hands-on exposure to exploratory and predictive analytics. Application areas covered include Web Marketing, the Internet of Things, Biometric Monitoring, as well as data integration and analysis for online marketing, human resources and operations.

**Requisites:** Restricted to MS Accounting (ACCT-MS) and MS Taxation (ACTX-MS) students

**Grading Basis:** Letter Grade

**ACCT 5240 (3) Advanced Financial Accounting**

Examines advanced financial accounting theory and practice, emphasizing U.S. and international accounting for business combinations, consolidated financial statements, and accounting for partnerships, not-for-profits and governments.

**Equivalent - Duplicate Degree Credit Not Granted:** ACCT 4240

**Requisites:** Restricted to ACCT-MS or ACTX-MS or C-FNCEACCT or C-FNCEACTX or C-ACCT or C-ACCTACTX graduate students only.

**ACCT 5250 (3) Financial Statement Analysis**

Focuses on the use of U.S. and international accounting information by decision-makers external to the firm. Considers judgments made by investors, security analysts, bank lending officers, and auditors. Emphasizes impact of changes to financial statement elements, equity valuation and profitability analysis.

**Equivalent - Duplicate Degree Credit Not Granted:** ACCT 4250

**Requisites:** Restricted to ACCT-MS or ACTX-MS or C-FNCEACCT or C-FNCEACTX or C-ACCT or C-ACCTACTX graduate students only.

**ACCT 5450 (3) Income Taxation of Business Entities**

Provides an overview of the taxation of business entities. Examines the tax consequences of forming and operating regular corporations, partnerships, limited liability companies, and S corporations.

**Requisites:** Restricted to ACCT-MS or ACTX-MS or C-FNCEACCT or C-FNCEACTX or C-ACCT or C-ACCTACTX graduate students only.

**ACCT 5540 (3) Accounting Information Systems**

Considers the interaction of accountants with information systems and the role of accounting information systems in business processes. Focuses on the tools used by accountants and provides an understanding of accounting as an information system.

**Equivalent - Duplicate Degree Credit Not Granted:** ACCT 4540

**Requisites:** Restricted to ACCT-MS or ACTX-MS or C-FNCEACCT or C-FNCEACTX or C-ACCT or C-ACCTACTX graduate students only.

**ACCT 5550 (3) Data Analytics for Accounting**

Exploration of key components of Data Analytics that are of particular utility to accountants. This course has 2 primary elements to it: (1) Describe the Analytics process using an established data analytics model called the IMPACT cycle, and (2) Illustrate the process in audit, managerial accounting, and financial reporting.

**Requisites:** Requires prerequisite or corequisite course of ACCT 4620 or ACCT 5620 (minimum grade D-). Restricted to ACCT-MS or ACTX-MS or C-FNCEACCT or C-FNCEACTX or C-ACCT or C-ACCTACTX graduate students only.

**Grading Basis:** Letter Grade

**ACCT 5620 (3) Auditing and Assurance Services**

Emphasizes the value of assurance services, including the market for financial-statement audits, and the audit decision process, from obtaining a client through planning and testing, to issuance of the audit report. Focuses on making judgments and decisions under conditions of uncertainty and continually evaluating the substance of business transactions over their form.

**Equivalent - Duplicate Degree Credit Not Granted:** ACCT 4620

**Requisites:** Restricted to ACCT-MS or ACTX-MS or C-FNCEACCT or C-FNCEACTX or C-ACCT or C-ACCTACTX graduate students only.

**ACCT 5820 (3) Topics in Business**

Offered irregularly to provide opportunity for investigation of new frontiers in accounting.

**Equivalent - Duplicate Degree Credit Not Granted:** MSBX 5820

**Requisites:** Restricted to ACCT-MS or ACTX-MS or C-FNCEACCT or C-FNCEACTX or C-ACCT or C-ACCTACTX graduate students only.

**Grading Basis:** Letter Grade

**ACCT 5827 (3) Integrated Reporting for Socially Responsible Strategies**

Explores the growing global trend of companies to measure, disclose and report for socially responsible initiatives. Integrated reporting combines financial, environmental, social and governance information into a single report. Current practices in sustainability and integrated reporting in the US and across the world will be examined through case studies, guest speakers, current literature and projects. Can be taken concurrently with ACCT 3220.

**Equivalent - Duplicate Degree Credit Not Granted:** MBAX 6827

**Requisites:** Restricted to students with one of the following plans: ACCT-MS, ACTX-MS; or subplan: C-ACCT, C-ACCTACTX, C-FNCEACCT, C-FNCEACTX

**ACCT 6000 (1-3) Academic Internship in Accounting**

Offers students the opportunity to gain professional work experience in an accounting or tax position while still in school. Provides academically relevant work experience that complements students' studies and enhances their career potential. Includes lectures and a course paper. Students may not preregister for this course, and they must contact the Director of the concurrent degree program in accounting for approval. Instructor consent required.

**Repeatable:** Repeatable for up to 6.00 total credit hours.

**Requisites:** Restricted to students with one of the following plans: ACCT-MS, ACTX-MS; or subplan: C-ACCT, C-ACCTACTX, C-FNCEACCT, C-FNCEACTX

**ACCT 6250 (3) Financial Statement Analysis**

Focuses on the use of accounting information by decision makers external to the firm. Considers judgments made by security analysts, bank lending officers and auditors. Emphasizes impact of changes to financial statement elements, profitability analysis and equity valuation.

**Equivalent - Duplicate Degree Credit Not Granted:** MBAX 6710

**Requisites:** Requires prerequisite course of ACCT 5250 or MBAC 6020 (minimum grade D-).

**ACCT 6260 (3) Seminar: Managerial Accounting**

Explores cost management, especially as related to organizational decision making, planning, and control. Emphasizes case analysis and applications.

**Requisites:** Requires prerequisite course of MBAC 6020 (minimum grade D-).

**ACCT 6290 (3) Textual Analysis in Business**

This course will discuss basic ideas around natural language processing (NLP) in research in different "dismal science" disciplines, from Economics to Psychology and Political Science, with a bent/focus on financial markets and accounting statements. The course is meant for graduate students as an introductory course on textual analysis, with an emphasis on methods and applications in Finance and Accounting. The language of choice for the course will be R. The course will be multilingual in that both the faculty and students can use other languages than R (python/perl/C).

**Equivalent - Duplicate Degree Credit Not Granted:** MSBX 6290

**Recommended:** restricted to ACCT-MS and ACTX-MS students.

**Grading Basis:** Letter Grade

**ACCT 6350 (3) Current Issues in Professional Accounting--Accounting Ethics**

Examines the nature of accounting theory and practice from perspectives of economics, law, globalization, accounting, ethics, and moral reasoning. Also explores issues including implications of institutional factors, such as Sarbanes-Oxley, SEC, FASB, IFRS, and capital markets. Counts as senior seminar for Concurrent degree students.

**Requisites:** Restricted to Accounting, Taxation, Finance/Accounting, or Accounting/Taxation students only.

**ACCT 6420 (3) Research and Writing in Income Taxation**

Provides a working knowledge of online tax research methodology. Examines the sources of tax authority in researching a tax question. Develops legal writing skills using the CREAC form of writing.

**Requisites:** Requires a prerequisite course of ACCT 5450 (minimum grade D-). Restricted to MS-ACTX or C-ACCTACTX or C-FNCEACTX students only.

**ACCT 6430 (3) Taxation of Partnerships**

Studies federal income taxation of pass-through entities such as those used by most small businesses in the U.S. Includes creation, operation, distributions, sale of interests and liquidation.

**Equivalent - Duplicate Degree Credit Not Granted:** LAWS 6167

**Requisites:** Requires prerequisite course of ACCT 5450 (min grade D-). Restricted to MS-ACCT or MS-ACTX or C-ACCTACTX or C-FNCEACTX students only.

**ACCT 6450 (3) Taxation of Corporations**

Studies federal income taxation related to taxable corporations, the entities through which a large part of the economic activity in the U.S. is conducted. Includes creation, operation, distributions, sale of interests and liquidation.

**Equivalent - Duplicate Degree Credit Not Granted:** LAWS 6157

**Requisites:** Restricted to ACCT-MS or ACTX-MS or C-ACCTACTX or C-FNCEACTX students only. Requires prerequisite course of ACCT 5450 (min grade D-).

**ACCT 6620 (3) Advanced Auditing: Business Risk and Decision Analysis**

Explores contemporary issues, historical developments, and selected topics pertinent to business assurance services by independent accountants. Emphasizes improving both the decision behavior of decision makers and the quality of information, or its context, for decision makers.

**Requisites:** Requires a prereq course of ACCT 5620 (min grade C). Restricted to Acct, Fnce/Acct, Infor Syst/Acct, Syst/Acct Concurrent Degree students or Acct, Acct/Tax or Busn Admin (BUAD) graduate students only.

**ACCT 6700 (4) Income Taxation**

Emphasizes the fundamentals of the federal income tax system and examines its impact on the individual.

**Equivalent - Duplicate Degree Credit Not Granted:** LAWS 6007

**Requisites:** Restricted to Accounting, Taxation, Fin Acct Tax-Concurrent Degree or Acct Acct Tax-Concurrent Degree students only.

**ACCT 6780 (3) US International Taxation**

This course will provide an overview of the United States federal income taxation of persons engaged in international transactions.

**Equivalent - Duplicate Degree Credit Not Granted:** LAWS 7617

**Requisites:** Restricted to students with one of the following plans: ACTX-MS; or subplan: C-ACCTACTX, C-FNCEACTX

**Recommended:** Prerequisite ACCT 5450.

**Grading Basis:** Letter Grade

**ACCT 6900 (1-6) Independent Study**

Prior department consent required of instructor under whose direction study is taken. Departmental form required.

**Repeatable:** Repeatable for up to 6.00 total credit hours. Allows multiple enrollment in term.

**Requisites:** Restricted to Accounting, Taxation, Fin Acct Tax-Concurrent Degree or Acct Acct Tax-Concurrent Degree students only.

**ACCT 6940 (1-6) Master's Candidate for Degree**

Registration intended for students preparing for a thesis defense, final examination, culminating activity, or completion of degree. Departmental form required.

**Requisites:** Restricted to Business (BUSN) graduate students only.

**ACCT 6950 (1-4) Master's Thesis**

**Requisites:** Restricted to Business (BUSN) graduate students only.

**ACCT 7300 (3) Doctoral Seminar: Introduction to Accounting Research**

Discusses the nature of scientific investigation and how accounting theory relates to theories in economics and finance. Introduces students to major areas of accounting research and research methods. Provides students with instruction and experience in evaluating and critiquing research papers as well as generating original and viable research ideas.

**Repeatable:** Repeatable for up to 6.00 total credit hours.

**Requisites:** Restricted to Business (BUSN) graduate students only.

**ACCT 7320 (3) Doctoral Seminar: Accounting and Capital Markets I**

Focuses on research evaluating the usefulness of accounting information for valuing equity securities. The seminar builds a foundation for conducting accounting-related capital markets research.

**Repeatable:** Repeatable for up to 6.00 total credit hours.

**Requisites:** Restricted to Business (BUSN) graduate students only.

**ACCT 7330 (3) Doctoral Seminar: Accounting and Capital Markets 2**

Focuses on how managers strategically communicate with capital market participants (e.g., investors and equity analysts). Students develop an understanding of how information enhances the efficiency of stock markets, why managers voluntarily disclose information, and how market participants react to strategic disclosure.

**Requisites:** Restricted to Business (BUSN) graduate students only.

**ACCT 7340 (3) Doctoral Seminar: Managerial Accounting Research**

Survey of managerial accounting research, emphasizing a variety of methodologies including economics-based archival empirical and experimental approaches. Topics include: management performance measurement; management incentives; non-financial performance measures; management control systems; cost behavior and cost structure; intra-firm transfer pricing; inter-firm relations and knowledge sharing; risk preferences; risk taking and risk sharing; strategic performance measurement; agency theory; and budgetary slack and performance.

**Repeatable:** Repeatable for up to 6.00 total credit hours.

**Requisites:** Requires prerequisite course of ACCT 6710 (minimum grade D-). Restricted to graduate students only.

**ACCT 7800 (3) Doctoral Seminar: Accounting Theory**

Follows the evolution of game-theoretical analytical research and application of analytical methods to topics including: accounting-based valuation, discretionary disclosure, stewardship role of accounting, insider trading and imperfect capital market models, signaling through accounting choice, deferred tax accounting, audit sampling, auditor rotation, and low balling. Describes implications of analytical results for primarily economics-based empirical research designs.

**Repeatable:** Repeatable for up to 6.00 total credit hours.

**Requisites:** Restricted to Business (BUSN) graduate students only.

**ACCT 7830 (3) Doctoral Seminar: Accounting Research**

Designed to assist the doctoral student in integrating courses and fields of study in order to be able to apply knowledge and skills to problems in accounting. Special attention given to the development of thesis topics.

**ACCT 8820 (1-6) Graduate Seminar**

Provides opportunity for investigation of new frontiers in accounting through an experimental seminar. Department enforced prereq.: varies

**Repeatable:** Repeatable for up to 6.00 total credit hours.

**ACCT 8900 (1-3) Independent Study**

Instructor consent required and departmental form (taught as doctoral seminar).

**Requisites:** Restricted to Business (BUSN) graduate students only.

**ACCT 8990 (1-10) Doctoral Dissertation**

**Requisites:** Restricted to Business (BUSN) graduate students only.