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
Examines concepts and structure of the United States income tax system. Focuses on concepts affecting all taxpayers, with emphasis on individual taxation.
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.
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 equity valuation and risk 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 with 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.
Equivalent - Duplicate Degree Credit Not Granted: ACCT 5821
Requisites: Requires a prerequisite course of ACCT 3230 (minimum grade D-). Restricted to Business (BUSN) 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 102-180 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 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.
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 equity valuation and risk 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
Examines the income tax consequences of business entities. Focuses on 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 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 5700 (3) International Accounting
Intensive focus on international financial statement analysis, cultural and economic differences that affect financial reporting in various countries. Examples include international financial reporting standards and accounting for foreign currency transactions.
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: ACCT 4820
Requisites: Restricted to ACCT-MS or ACTX-MS or C-FNCEACCT or C-FNCEACTX or C-ACCT or C-ACCTACTX graduate students only.

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
Grading Basis: Pass/Fail

ACCT 6220 (3) Corporate Financial Reporting
Provides an in-depth study of the concepts underlying contemporary financial accounting practice. Includes preparation and analysis of financial statements and the application of concepts to selected current issues. Students with credit for ACCT 3220 and 3230 or equivalents may not receive credit for ACCT 6220.
Equivalent - Duplicate Degree Credit Not Granted: MBAX 6700
Requisites: Requires prerequisite course of MBAX 6020 (minimum grade D-).

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 credit scoring, risk analysis and equity valuation.
Equivalent - Duplicate Degree Credit Not Granted: MBAX 6710
Requisites: Requires prerequisite course of ACCT 5250 or MBAX 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 MBAX 6020 (minimum grade D-).

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
Studies and applies the method used in tax research and tax planning, with the goal of developing tax research, technical writing and tax planning skills. Topics include examining primary and secondary sources of federal tax law, evaluating the hierarchy of these sources and developing technical writing skills using deductive legal reasoning. 
**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 6157
**Requisites:** Requires corequisite courses of ACCT 6420 and ACCT 6700. Restricted to 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:** Requires corequisite courses of ACCT 6420 and ACCT 6700. Restricted to MS-ACTX or C-ACCTACTX or C-FNCEACTX students only.

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 prerequisite course of ACCT 5620 (minimum grade D-). Restricted to Acct, Acct-Tax, Acct-Info Syst, Fnce Acct Tax, Acct Acct Tax, Mgt Sci-info Syst, Fnce, Mktg, Taxation or Master of Business Admin graduate students only.

ACCT 6720 (2) Estate Planning
Discusses problems and solutions for owners of various-sized estates and different types of assets including jointly-held property, stock in closely-held corporations and farms, analysis of federal taxation of generation-skipping transfers in trust, postmortem estate planning and drafting of trusts and wills.
**Equivalent - Duplicate Degree Credit Not Granted:** LAWS 6217 or LAWS 7217
**Requisites:** Requires prerequisite course of ACCT 6710 (minimum grade D-). Restricted to graduate students only.

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, Finance/Accounting, Information Systems/Accounting, Systems/Accounting Concurrent Degree students or Accounting, Accounting/Taxation or Business Administration (BUAD) graduate students only.

ACCT 6940 (1) Master’s Candidate for Degree
Departmental form required.
**Requisites:** Restricted to Business (BUSN) graduate students only.
**Grading Basis:** Pass/Fail

ACCT 6950 (1-4) Master’s Thesis
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 7300 (3) Doctoral Seminar: Accounting and Capital Markets I
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.
**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 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.
**Repeatable:** Repeatable for up to 6.00 total credit hours.
**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.

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**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, Finance/Accounting, Information Systems/Accounting, Systems/Accounting Concurrent Degree students or Accounting, Accounting/Taxation or Business Administration (BUAD) graduate students only.

**ACCT 6940 (1) Master’s Candidate for Degree**
Departmental form required.
**Requisites:** Restricted to Business (BUSN) graduate students only.

ACCT 6950 (1-4) Master’s Thesis
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 7300 (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 7320 (3) Doctoral Seminar: Accounting and Capital Markets 2
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 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 Thesis
Requisites: Restricted to Business (BUSN) graduate students only.