**PROGRAMS OF STUDY**

The new innovation economy requires—and rewards—richer knowledge, sharper skills and a global mindset. Ultimately, the edge belongs to those who are principled leaders who bring inspiration and purpose to their work and in this way drive value for society.

Within this climate, the Leeds School of Business offers an innovative agenda designed to leverage our unique assets: the intellectual capital of Leeds faculty, our innovative and best-in-class curriculum, our focus on the “whole student” experience, our strong network of alumni and industry partners and our firm commitment to student support.

World-class faculty provide the foundation for breakthrough thinking—creating knowledge from research, disseminating knowledge through teaching and applying knowledge in collaboration with the business community. Faculty discoveries are frequently published in prestigious academic journals and discussed in media outlets such as the Wall St. Journal, the New York Times, CNBC and more. The cutting-edge research we produce enhances the school’s reputation for innovation.

From orientation to graduation, Leeds faculty and staff guide students to discover and optimize their potential. Through an array of targeted services, students create an individualized journey that maximizes the impact of their experience and leads to future opportunities. Ethics and social responsibility are hallmarks of a Leeds education, and the school’s commitment to professional development is unrivaled.

Leeds alumni and industry partners collaborate to offer a meaningful level of engagement with students and faculty. Alumni provide the support and resources that ensure graduates are poised for maximum impact. Corporate partners infuse relevance to Leeds’ curriculum innovation, supporting new programs and providing the school access to professional talent. Both communities are the backbone of one of the largest mentoring programs in the world.

Leeds joins the University of Colorado and the Boulder community to generate extraordinary opportunities for students. Cross-campus collaborations with fields like engineering and science link Leeds faculty and students with more resources to put innovation into action. Our location in Boulder provides inspiration with its physical beauty as well as the intellectual energy of a thriving start-up community and high concentrations of advanced technology and socially responsible industries.

Together, these assets make Leeds uniquely qualified to deliver on our mission of educating principled, innovative leaders who drive value.

**Master’s Degrees**

- Accounting - Master of Science (MS) (catalog.colorado.edu/graduate/colleges-schools/business/programs-study/accounting-master-science-ms)
- Business Analytics - Master of Science (MS) (catalog.colorado.edu/graduate/colleges-schools/business/programs-study/business-analytics-master-science-ms)
- Finance - Master of Science (MS) (catalog.colorado.edu/graduate/colleges-schools/business/programs-study/finance-master-science-ms)
- Real Estate - Master of Sciences (MS) (https://catalog.colorado.edu/graduate/colleges-schools/business/programs-study/real-estate-master-science-ms)
- Supply Chain Management - Master of Science (MS) (https://catalog.colorado.edu/graduate/colleges-schools/business/programs-study/supply-chain-management-master-science-ms)
- Taxation - Master of Science (MS) (catalog.colorado.edu/graduate/colleges-schools/business/programs-study/taxation-master-science-ms)

**Certificates**

- Business Analytic Methods - Graduate Certificate (catalog.colorado.edu/graduate/colleges-schools/business/programs-study/business-analytic-methods-graduate-certificate)
- Marketing Analytics - Graduate Certificate (catalog.colorado.edu/graduate/colleges-schools/business/programs-study/marketing-analytics-graduate-certificate)
- Supply Chain Analytics - Graduate Certificate (catalog.colorado.edu/graduate/colleges-schools/business/programs-study/supply-chain-analytics-graduate-certificate)
- Supply Chain Foundations - Graduate Certificate (catalog.colorado.edu/graduate/colleges-schools/business/programs-study/supply-chain-foundations-graduate-certificate)

Please see the Business Administration (catalog.colorado.edu/graduate/colleges-schools/business/programs-study/business-administration) section for degrees in Business Administration.

**Faculty**

While many faculty teach both undergraduate and graduate students, some instruct students at the undergraduate level only. For more information, contact the faculty member’s home department.

Adams, Heather L. (https://experts.colorado.edu/display/fisid_143714)  
Instructor; PhD, University of Maryland, College Park

Alston, Eric Christopher (https://experts.colorado.edu/display/fisid_158159)  
Scholar in Residence; JD, University of Chicago

Appenzeller, William  
Professor Emeritus

Auslander, Bonnie (https://experts.colorado.edu/display/fisid_158273)  
Instructor; MFA, University of Massachusetts

Balkin, David B. (https://experts.colorado.edu/display/fisid_105481)  
Professor; PhD, University of Minnesota Twin Cities

Ballantine, John T. Jr. (https://experts.colorado.edu/display/fisid_102703)  
Senior Instructor; JD, University of Colorado Boulder

Bangs, F. Kendrick  
Professor Emeritus

Banks, Cynthia (https://experts.colorado.edu/display/fisid_158245)  
Instructor; MS, University of Colorado Denver

Beagle, Chauncey M.  
Professor Emeritus

Bein, Jonathan Weber (https://experts.colorado.edu/display/fisid_155451)  
Scholar in Residence; PhD, University of Colorado Boulder
Bennett, Douglas P. (https://experts.colorado.edu/display/fisid_149983)
Instructor; JD, George Washington University

Bercovitz, Janet (https://experts.colorado.edu/display/fisid_159339)
Professor; PhD, University of California, Berkeley

Bernstein, Asaf (https://experts.colorado.edu/display/fisid_157738)
Assistant Professor; BS, Harvey Mudd College

Berthal, Wilmar F.
Professor Emeritus

Bhagat, Sanjai (https://experts.colorado.edu/display/fisid_100789)
Professor; PhD, University of Colorado Boulder

Billings, Stephen B. (https://experts.colorado.edu/display/fisid_157918)
Associate Professor; PhD, University of Colorado Boulder

Bone, Jennifer Emerling (https://experts.colorado.edu/display/fisid_158206)
Instructor; PhD, University of Colorado Boulder

Borum, John Owen
Instructor; JD, University of Colorado Boulder

Boss, Russel Wayne (https://experts.colorado.edu/display/fisid_105260)
Professor; PhD, University of Georgia

Buchman, Thomas A.
Professor Emeritus

Bumbaca, Frederico (https://experts.colorado.edu/display/fisid_163475)
Assistant Professor; PhD, University of California, Irvine

Campbell, Kimberly D. (https://experts.colorado.edu/display/fisid_118141)
Instructor; PhD, Howard University

Campbell, Margaret Catherine (https://experts.colorado.edu/display/fisid_158166)
Professor, Associate Dean; PhD, Stanford University

Carbone, Christopher (https://experts.colorado.edu/display/fisid_158166)
Instructor; MFA, University of Baltimore

Cateora, Phillip R.
Professor Emeritus

Chari, Mukund (https://experts.colorado.edu/display/fisid_159141)
Assistant Professor; PhD, University of Washington

Chen, Zeyun
Assistant Professor; PhD, University of Houston

Christoff, Lorna Colleen (https://experts.colorado.edu/display/fisid_146614)
Instructor

Cookson, John Anthony (https://experts.colorado.edu/display/fisid_152874)
Assistant Professor; PhD, University of Chicago

Correll, Mark R.
Professor Emeritus

Croppanzano, Russell Salvador (https://experts.colorado.edu/display/fisid_151710)
Professor, Chair; PhD, Purdue University

Cunningham, Cory
Instructor; PhD, University of Oklahoma

Daley, Brendan (https://experts.colorado.edu/display/fisid_159486)
Associate Professor; PhD, Stanford University

Dam, Robert Anthony (https://experts.colorado.edu/display/fisid_155860)
Assistant Professor; PhD, Northwestern University

Darnell, Jerome C.
Professor Emeritus

Davies, Shaun William (https://experts.colorado.edu/display/fisid_152995)
Assistant Professor; PhD, University of California, Los Angeles

de Langhe, Bart
Assistant Professor; PhD, Erasmus University (Netherlands)

Delgado, Francisco Antenor (https://experts.colorado.edu/display/fisid_109275)
Senior Instructor; PhD, University of Pennsylvania

DelPrete, Michael
Scholar in Residence

Demaree, John D.
Professor Emeritus

Donchez, Robert M. (https://experts.colorado.edu/display/fisid_101267)
Senior Instructor, Faculty Director; MBA, Fordham University

Donohew, Zachary (https://experts.colorado.edu/display/fisid_164033)
Scholar in Residence

Drake, David Francis (https://experts.colorado.edu/display/fisid_163641)
Assistant Professor; PhD, INSEAD (France)

Eargle, David
Assistant Professor; PhD, University of Pittsburgh

Edwards, Emily (https://experts.colorado.edu/display/fisid_153378)
Instructor; MBA, University of Colorado Denver

Engel, Steven
Professor Emeritus

Ertimur, Yonca (https://experts.colorado.edu/display/fisid_151585)
Associate Professor; Professor; PhD, New York University

Fernbach, Philip M. (https://experts.colorado.edu/display/fisid_149786)
Assistant Professor; PhD, Brown University

Fisher, Christina Marie (https://experts.colorado.edu/display/fisid_158798)
Instructor; MS, University of Delaware

Frederick, David M. (https://experts.colorado.edu/display/fisid_101543)
Associate Professor; PhD, University of Michigan Ann Arbor
Gallagher, Emily Anne (https://experts.colorado.edu/display/fisid_163544)
Assistant Professor; PhD, Paris School of Economics

Garcia, Diego (https://experts.colorado.edu/display/fisid_156036)
Professor, Endowed Chair; PhD, University of California, Berkeley

Garland, John J.
Professor Emeritus

Glover, Fred W.
Professor Emeritus

Goeldner, Charles R.
Professor Emeritus

Gordon, Kenneth R.
Professor Emeritus

Goren, Bahriye (https://experts.colorado.edu/display/fisid_158218)
Instructor; MS, Erasmus University (Netherlands)

Gross, David Michael (https://experts.colorado.edu/display/fisid_109026)
Senior Instructor, Faculty Director; PhD, University of Colorado Boulder

Gwozdz, Ronald Scott (https://experts.colorado.edu/display/fisid_144830)
Instructor; MBA, University of Colorado Boulder

Hawk, Ashton Lewis (https://experts.colorado.edu/display/fisid_157915)
Assistant Professor; PhD, New York University

He, Chuan (https://experts.colorado.edu/display/fisid_124857)
Associate Professor; PhD, Washington University

Hekman, David R. (https://experts.colorado.edu/display/fisid_151359)
Associate Professor; PhD, University of Washington

Higgins, Brian Edmund (https://experts.colorado.edu/display/fisid_156515)
Instructor; JD, University of Denver

Jackson, Betty R.
Professor Emerita

Jagolinzer, Alan David
Associate Professor; PhD, Pennsylvania State University

Jedamus, Paul E.
Professor Emeritus

Jennings, Tracy M. (https://experts.colorado.edu/display/fisid_128765)
Senior Instructor, Faculty Director; PhD, University of Denver

Jensen, Howard G.
Professor Emeritus

Johnson, Stefanie Kathleen (https://experts.colorado.edu/display/fisid_153813)
Assistant Professor; PhD, Rice University

Kennedy, Heather (https://experts.colorado.edu/display/fisid_157932)
Instructor; MA, University of Texas at Austin

Kline, Bruce Richard (https://experts.colorado.edu/display/fisid_146513)
Senior Instructor; MA, Northwestern University

Koberg, Christine S.
Associate Professor Emerita

Koc, Ozlem
Instructor; PhD, Georgia State University

Kolb, Burton A.
Professor Emeritus

Kornish, Laura Joyce (https://experts.colorado.edu/display/fisid_139966)
Associate Professor; PhD, Stanford University

Kozar, Kenneth A.
Professor Emeritus

Kwaramba, Marcia (https://experts.colorado.edu/display/fisid_164299)
Scholar in Residence; PhD, Monash University (Australia)

Lacerenza, Christina Noelle (https://experts.colorado.edu/display/fisid_159797)
Assistant Professor; PhD, Rice University

Laguna, Manuel (https://experts.colorado.edu/display/fisid_102975)
Professor, Faculty Director, Endowed/Named Professor; PhD, University of Texas at Austin

Larsen, Kai Rune (https://experts.colorado.edu/display/fisid_118160)
Associate Professor; PhD, SUNY at Albany

Laurion, Henry R. (https://experts.colorado.edu/display/fisid_163642)
Assistant Professor; PhD, University of California, Berkeley

Lawrence, Stephen R. (https://experts.colorado.edu/display/fisid_102032)
Associate Professor; PhD, Carnegie Mellon University

Lazar, Joseph
Professor Emeritus

Leach, Chris (https://experts.colorado.edu/display/fisid_105152)
Professor, Endowed/Named Professor; PhD, Cornell University

Lee, Jintae (https://experts.colorado.edu/display/fisid_115390)
Associate Professor; PhD, Massachusetts Institute of Technology

Lewis, Barry L.
Professor Emeritus

Lewis, Mary Beth (https://experts.colorado.edu/display/fisid_153829)
Senior Instructor; MBA, University of Pittsburgh

Lewis, Ryan C. (https://experts.colorado.edu/display/fisid_157865)
Assistant Professor; PhD, London Business School (England)

Lichtenstein, Donald (https://experts.colorado.edu/display/fisid_101701)
Professor; PhD, University of South Carolina

Liu, Liu (https://experts.colorado.edu/display/fisid_163568)
Assistant Professor; PhD, New York University

Ludwig, Bradley Stephen (https://experts.colorado.edu/display/fisid_156513)
Instructor; MA, Purdue University

Lymberopoulos, John P.
Professor Emeritus
Lynch, John G. (https://experts.colorado.edu/display/fisid_147448)  
Faculty Director, Professor, Associate Dean, Endowed/Named Professor; PhD, University of Illinois at Chicago

Macaluso, Gregg Richard (https://experts.colorado.edu/display/fisid_123302)  
Faculty Director, Instructor; MS, University of California, Irvine

Macfee, Raymond D. Jr.  
Professor Emeritus

Maciszewski, Michael (https://experts.colorado.edu/display/fisid_153223)  
Instructor; JD, University of Denver

Marshall, Nathan Thomas (https://experts.colorado.edu/display/fisid_156034)  
Assistant Professor; PhD, Indiana University Bloomington

Matusik, Sharon Marie Frances (https://experts.colorado.edu/display/fisid_133564)  
Professor; PhD, University of Washington

McGraw, Albert Peter (https://experts.colorado.edu/display/fisid_133262)  
Associate Professor; PhD, The Ohio State University

McMahon, Kevin Christopher (https://experts.colorado.edu/display/fisid_143892)  
Senior Instructor; MBA, Indiana University

McNown, Robert F.  
Professor Emeritus

Merrell, Jeffery C. (https://experts.colorado.edu/display/fisid_156158)  
Instructor; PhD, University of Colorado Boulder

Meyer, G. Dale  
Professor Emeritus

Milburn, Catherine Knoll (https://experts.colorado.edu/display/fisid_142214)  
Senior Instructor, Faculty Director; MS, University of Colorado Boulder

Mohr, Pete J. (https://experts.colorado.edu/display/fisid_155498)  
Senior Instructor; MS, Colorado State University

Montealegre, Jose Ramiro (https://experts.colorado.edu/display/fisid_100072)  
Associate Professor; DBA, Harvard University

Moon, Katie Seoyeon (https://experts.colorado.edu/display/fisid_157680)  
Assistant Professor; PhD, University of Maryland

Morley, Susan (https://experts.colorado.edu/display/fisid_116716)  
Senior Instructor; JD, University of Colorado Boulder

Morrison, Edward J.  
Professor Emeritus

Moyen, Nathalie (https://experts.colorado.edu/display/fisid_113873)  
Associate Professor; PhD, University of British Columbia (Canada)

Mueller, Erick Michael (https://experts.colorado.edu/display/fisid_140940)  
Senior Instructor, Faculty Director; MBA, University of Colorado Boulder

Mukhopadhyay, Tathagat (https://experts.colorado.edu/display/fisid_159337)  
Assistant Professor; PhD, London Business School (England)

Nelson, James E.  
Professor Emeritus

Nelson, Thomas Cavett (https://experts.colorado.edu/display/fisid_116011)  
Senior Instructor, Faculty Director; PhD, University of Colorado Boulder

Oest, Donald G. (https://experts.colorado.edu/display/fisid_146623)  
Instructor; MBA, Fairleigh Dickinson University

Palmer, Michael  
Professor Emeritus

Papuzza, Antonio (https://experts.colorado.edu/display/fisid_145295)  
Instructor; PhD, University of Florence (Italy)

Parkin, Don  
Professor Emeritus

Payne, David Sanders (https://experts.colorado.edu/display/fisid_143848)  
Instructor; MS, University of Colorado Boulder

Purmehdi, Mostafa (https://experts.colorado.edu/display/fisid_158906)  
Instructor; PhD, University of Montreal (Canada)

Ravishankar, G. Ravi (https://experts.colorado.edu/display/fisid_144567)  
Scholar in Residence; MBA, Massachusetts Institute of Technology

Reinholtz, Nicholas S. (https://experts.colorado.edu/display/fisid_155180)  
Assistant Professor; PhD, Columbia University

Reuer, Jeffrey J. (https://experts.colorado.edu/display/fisid_155768)  
Professor, Endowed Chair; PhD, Purdue University

Reznicek, Birdie C. (https://experts.colorado.edu/display/fisid_149091)  
Instructor; MBA, Northwestern University

Richey, Clyde W.  
Professor Emeritus

Ringgenberg, Ralph G.  
Professor Emeritus

Rock, Steven Karl (https://experts.colorado.edu/display/fisid_113689)  
Associate Professor, Chair; PhD, Pennsylvania State University

Rodgers, Timothy (https://experts.colorado.edu/display/fisid_155460)  
Instructor; PhD, University of California, Santa Cruz

Rogers, Jonathan Lawrence (https://experts.colorado.edu/display/fisid_153009)  
Associate Professor, Endowed/Named Professor; PhD, University of Pennsylvania

Rosse, Joseph G. (https://experts.colorado.edu/display/fisid_105706)  
Professor; PhD, University of Illinois at Urbana–Champaign

Rush, David F.  
Professor Emeritus
Schattke, Rudolph  
Professor Emeritus  

Schaub, Kevin D. (https://experts.colorado.edu/display/fisid_144142)  
Instructor; MBA, University of Colorado Boulder  

Sears, Curtis R. (https://experts.colorado.edu/display/fisid_145482)  
Senior Instructor, Faculty Fellow; JD, University of Colorado Boulder  

Selto, Frank  
Professor Emeritus  

Seward, Lori Elizabeth (https://experts.colorado.edu/display/fisid_113934)  
Senior Instructor; PhD, Virginia Polytechnic Institute and State University  

Shukri, Salma Tariq (https://experts.colorado.edu/display/fisid_158219)  
Instructor; PhD, University of Denver  

Spinetto, Richard Z.  
Professor Emeritus  

Stanton, William J.  
Professor Emeritus  

Stapp, Elizabeth Cole (https://experts.colorado.edu/display/fisid_149889)  
Instructor; JD, Boston University  

Starr, Harry Mohr (https://experts.colorado.edu/display/fisid_160803)  
Senior Instructor; MS, University of Colorado Boulder  

Stephan, Andrew Perry (https://experts.colorado.edu/display/fisid_159297)  
Assistant Professor; PhD, Northwestern University  

Stephenson, Craig A. (https://experts.colorado.edu/display/fisid_144851)  
Senior Instructor; PhD, University of Arizona  

Stockton, Keith Michael (https://experts.colorado.edu/display/fisid_143887)  
Instructor; PhD, University of Colorado Boulder  

Stutzer, Michael J. (https://experts.colorado.edu/display/fisid_126711)  
Professor; PhD, University of Minnesota Twin Cities  

Taylor, Robert H.  
Professor Emeritus  

Thibodeau, Thomas G. (https://experts.colorado.edu/display/fisid_134750)  
Professor, Faculty Director; PhD, SUNY at Stony Brook  

Tice, Frances M. (https://experts.colorado.edu/display/fisid_156018)  
Assistant Professor; PhD, Texas A&M University  

Tong, Wenfeng (https://experts.colorado.edu/display/fisid_144520)  
Associate Professor; PhD, The Ohio State University  

Tracy, John A.  
Professor Emeritus  

Van Wesep, Edward D. (https://experts.colorado.edu/display/fisid_154573)  
Associate Professor; PhD, Stanford University  

Volpone, Sabrina D. (https://experts.colorado.edu/display/fisid_158941)  
Assistant Professor; PhD, Temple University  

Vosse, Thomas Wilhelmus (https://experts.colorado.edu/display/fisid_126642)  
Associate Professor; PhD, University of Maryland, College Park  

Waddell, Jay L. (https://experts.colorado.edu/display/fisid_151520)  
Instructor; MS, University of Wisconsin–Madison  

Wang, Yanwen  
Assistant Professor; PhD, Emory University  

Waters, Brian Todd (https://experts.colorado.edu/display/fisid_155846)  
Assistant Professor; PhD, University of California, Los Angeles  

Wenger, Paula (https://experts.colorado.edu/display/fisid_113621)  
Senior Instructor, MA, Miami University–Oxford  

Werner, Walter Bradley (https://experts.colorado.edu/display/fisid_158225)  
Instructor; MBA, University of Chicago  

Williams, Lawrence Edwin Jr. (https://experts.colorado.edu/display/fisid_145743)  
Associate Professor; PhD, Yale University  

Willis, Michael Jared  
Senior Instructor, Faculty Director; MBA, Brigham Young University  

Winn, Daryl  
Professor Emeritus  

Wobbekind, Richard (https://experts.colorado.edu/display/fisid_100997)  
Associate Dean; PhD, University of Colorado Boulder  

Yao, Xin  
Assistant Professor; PhD, University of Washington  

York, Jeffrey Glenn (https://experts.colorado.edu/display/fisid_148387)  
Assistant Professor; PhD, University of Virginia  

Zechman, Sarah Louise Center (https://experts.colorado.edu/display/fisid_156016)  
Associate Professor; PhD, University of Pennsylvania  

Zender, Jaime (https://experts.colorado.edu/display/fisid_122563)  
Professor, Endowed/Named Professor, Chair; PhD, Yale University  

Zhang, Dan (https://experts.colorado.edu/display/fisid_149619)  
Professor, Faculty Director; PhD, University of Minnesota Twin Cities  

Zhang, Rui (https://experts.colorado.edu/display/fisid_157866)  
Assistant Professor; PhD, University of Maryland  

Zhang, Xingtan (https://experts.colorado.edu/display/fisid_159295)  
Assistant Professor; PhD, University of Pennsylvania
Courses

For business administration (BADM) courses, see the Business Administration (catalog.colorado.edu/graduate/colleges-schools/business/programs-study/business-administration/#coursestext) section.

Accounting

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 4520
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 MBAC 6020 (minimum grade D).-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 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 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-ACCT 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: Requires corequisite courses of ACCT 6420 and ACCT 6700. Restricted to Bus Admin, 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 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 D). Restricted to Acct, Fnce/Actct, Infor Syst/Actct, Syst/Actct Concurrent Degree students or Acct, Actct/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 6710 (3) Federal Estate and Gift Tax
Analyzes federal estate and gift taxation of inter vivos and testamentary transfers, introduces income taxation of estates and trusts and involves elementary estate planning. 
Equivalent - Duplicate Degree Credit Not Granted: LAWS 7207
Requisites: Requires prerequisite course of ACCT 5440 (minimum grade D). Requires corequisite courses of ACCT 6420 6700. Restricted to ACCT, ACIS, ACTX, MBA or BUAD 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
Restricted to Business (BUSN) graduate students only. 
Repeatable: Repeatable for up to 6.00 total credit hours. Allows multiple enrollment in term. 
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.

BPOL 7560 (3) Entrepreneurship, International Business and Technology Management
Provides doctoral students with an understanding of strategic management and entrepreneurship theory, as applied to international business and technology management literatures. Additionally, students are exposed to research methods in the strategy and entrepreneurship arenas.  
Requisites: Requires prerequisite courses of BPOL 7500 and BPOL 7530 (all minimum grade D-).

BPOL 8900 (1-3) Independent Study
Requires consent of instructor under whose direction study is taken. Departmental form required.

BPOL 8990 (1-10) Doctoral Thesis

Business Law
BSLW 5120 (3) Advanced Business Law
Covers sales and lease transactions, negotiable instruments, creditor rights and bankruptcy, secured transactions, agency, business organizations, protection of property, and other advanced topics in legal and regulatory environments. This course and BCOR 3000 cover the business law topics tested on the CPA exam.  
Equivalent - Duplicate Degree Credit Not Granted: BSLW 4120  
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.

BSLW 6900 (1-6) Independent Study
Requisites: Restricted to Business (BUSN) graduate students only.

Business Environment & Policy
BPOL 6940 (1) Master's Candidate for Degree  
Grading Basis: Pass/Fail

BPOL 6950 (1-6) Master's Thesis
Requisites: Restricted to graduate students only.

BPOL 7500 (3) Doctoral Seminar: Strategic Management 1
Provides an overview of the literature, including classic articles and books, in business strategy and policy (strategic management). Brings the student up to date on schools of thought, research issues, and practical applications in strategic management.  
Repeatable: Repeatable for up to 6.00 total credit hours.

BPOL 7530 (3) Doctoral Seminar: Strategic Management 2
Continuation of BPOL 7500.  
Repeatable: Repeatable for up to 6.00 total credit hours.  
Requisites: Requires prerequisite course of BPOL 7500 (minimum grade D-). Restricted to Business Administration (BUAD) graduate students only.