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)
- Supply Chain Management - Master of Science (MS)
- Taxation - Master of Science (MS) (catalog.colorado.edu/graduate/colleges-schools/business/programs-study/taxation-master-science-ms)

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

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 Colorado Boulder

Appenzeller, William
Professor Emeritus, Professor Emeritus

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

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

Bangs, F. Kendrick
Professor Emeritus, Professor Emeritus

Beagle, Chauncey M.
Professor Emeritus, Professor Emeritus

Bernthal, Wilmar F.
Professor Emeritus, Professor Emeritus

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

Borum, John Owen (https://experts.colorado.edu/display/fisid_147714)
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; PhD, University of Illinois; PhD, University of Illinois

Campbell, Margaret Catherine (https://experts.colorado.edu/display/fisid_118141)
Professor; PhD, Stanford University

Cateora, Phillip R.
Professor Emeritus, Professor Emeritus

Chen, Zeyun (https://experts.colorado.edu/display/fisid_147332)
Assistant Professor; PhD, University of Houston-Downtown

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

Cropanzano, Russell Salvador (https://experts.colorado.edu/display/fisid_151710)
Professor; PhD, Purdue 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 (https://experts.colorado.edu/display/fisid_149819)
Assistant Professor; PhD, Erasmus University (Netherlands)

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

Demaree, John D.
Professor Emeritus

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

Engel, Steven
Professor Emeritus

Ertimur, Yonca (https://experts.colorado.edu/display/fisid_151585)
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Fernbach, Philip M (https://experts.colorado.edu/display/fisid_149786)
Assistant Professor; PhD, Brown University

Frederick, David M (https://experts.colorado.edu/display/fisid_101543)
Associate Professor; PhD, University of Michigan Ann Arbor

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

Garnand, John J.
Professor Emeritus

Glover, Fred W.
Professor Emeritus

Goeldner, Charles R.
Professor Emeritus

Gordon, Kenneth R.
Professor Emeritus

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

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

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

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

Jackson, Betty R.
Professor Emeritus

Jagolinzer, Alan David (https://experts.colorado.edu/display/fisid_148591)
Associate Professor; PhD, Pennsylvania State University

Jedamus, Paul E.
Professor Emeritus

Jennings, Tracy M (https://experts.colorado.edu/display/fisid_128765)
Senior Instructor; Instructor

Jensen, Howard G.
Professor Emeritus

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

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

Koberg, Christine S.
Professor Emeritus

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; PhD, University of Minnesota; PhD, University of Minnesota

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

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

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

Lymberopoulos, John P.
Professor Emeritus

Lynch, John G. (https://experts.colorado.edu/display/fisid_147448)
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Macfee, Raymond D. Jr
Professor Emeritus

Marshall, Nathan Thomas (https://experts.colorado.edu/display/fisid_156034)
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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)
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McNown, Robert F (https://experts.colorado.edu/display/fisid_105915)
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Meyer, G. Dale
Professor Emeritus

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

Montealegre, Jose Ramiro (https://experts.colorado.edu/display/fisid_100072)
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Morley, Susan (https://experts.colorado.edu/display/fisid_116716)
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Morrison, Edward J.
Professor Emeritus, Professor Emeritus

Moyen, Nathalie (https://experts.colorado.edu/display/fisid_113873)
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Mueller, Erick Michael (https://experts.colorado.edu/display/fisid_140940)
Senior Instructor; MBA, University of Colorado Boulder

Nelson, James E.
Professor Emeritus

Nelson, Thomas Cavett (https://experts.colorado.edu/display/fisid_116011)
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Oest, Donald G (https://experts.colorado.edu/display/fisid_146623)
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Palmer, Michael
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Papuzza, Antonio (https://experts.colorado.edu/display/fisid_145295)
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Parkin, Don
Professor Emeritus

Payne, David Sanders (https://experts.colorado.edu/display/fisid_143848)
Instructor

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Instructor

Richey, Clyde W.
Professor Emeritus

Ringgenberg, Ralph G.
Professor Emeritus

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

Rogers, Jonathan L (https://experts.colorado.edu/display/fisid_153009)
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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)
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Sears, Curtis R (https://experts.colorado.edu/display/fisid_145482)
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Selto, Frank
Professor Emeritus; PhD, University of Washington; PhD, University of Washington

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

Sorenson, Ralph Z.
Professor Emeritus

Spinetto, Richard D.
Professor Emeritus

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

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

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

Sun, Yacheng (https://experts.colorado.edu/display/fisid_145680)  
Assistant Professor; PhD, Indiana University Bloomington

Taylor, Robert H.  
Professor Emeritus

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

Tice, Frances Mei-Lin Siu (https://experts.colorado.edu/display/fisid_156018)  
Assistant Professor; PhD, Texas AM University

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

Tracy, John A.  
Professor Emeritus

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

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

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

Wang, Yanwen (https://experts.colorado.edu/display/fisid_154266)  
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 Campus

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

Willis, Michael Jared (https://experts.colorado.edu/display/fisid_152040)  
Senior Instructor; MBA, Brigham Young University

Winn, Daryl  
Professor Emeritus

Yao, Xin (https://experts.colorado.edu/display/fisid_147215)  
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; PhD, Yale University

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

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-FNCEACTX 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-FNCEACTX or C-FNCEACTX or C-ACCT or C-ACCTACTX graduate students only.

ACCT 5330 (3) Advanced Cost Management  
Critically analyzes advanced topics in cost management. Uses cases and current readings.  
Requisites: Requires prerequisite course of ACCT 3320 (minimum grade D-). Restricted to Acct (ACCT), Accounting Taxation (ACTX) or Business Administration (BUAD) graduate students or Finance/Acct (FNCEACCT) or ACCT Concurrent Degree students only.

ACCT 5410 (3) Income Tax Accounting

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-FNCEACTX or C-FNCEACCT 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 5800 (3) Accounting for Government and Nonprofit Organizations
Reporting, planning and control of government and nonprofit organizations. Includes program budgets, responsibility accounting and fund accounting.
Equivalent - Duplicate Degree Credit Not Granted: ACCT 4800
Requisites: Requires prerequisite course of ACCT 3220 (minimum grade D-). Restricted to Acct (ACCT), Accounting Taxation (ACTX) or Business Administration (BUAD) graduate students or Finance/Acct (FNCEACCT) or ACCT Concurrent Degree 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 5821 (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 4821
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: ACCT 4827 and CESR 4827
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 5828 (3) Experimental Seminar: AIS Audit
Accounting Information Systems are pervasive in every organization, large or small, creating new risks for these organizations and their auditors. Teaches auditors techniques for understanding how these systems work, how the business uses them to improve business performance and how they impact the audit.

ACCT 5830 (3) Experimental Seminar: Recent Developments in Financial Reporting
Focuses on emerging financial reporting issues in the United States and Internationally.
Requisites: Requires prerequisite course of ACCT 3230 (minimum grade D-). Restricted to Accounting, Finance/Accouting, Info Systems/Accouting, Systems/Accouting Concurrent Degree students or Accounting, Accounting/Taxation or Business Admin (BUAD) grad students only.

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-).

ACCT 6250 (3) Financial Statement Analysis
Focuses on the use of accounting information by decision makers external to the firm. Considers judgments made by investors, security analysts, bank lending officers and auditors. Emphasizes equity analysis.
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 6270 (3) Seminar: Income Determination
Critical analysis of problems and theory of measurement and reporting of periodic net income of business organizations. Net income models, research efforts, and role of professional accounting organizations. Current issues and problems given special attention.
Requisites: Requires prerequisite course of ACCT 3230 (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, Finance/Accounting, Information Systems/Accounting, Systems/Accounting Concurrent Degree students or Accounting, Accounting/Taxation or Business Administration (BUAD) graduate 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 6167
Requisites: Requires prerequisite course of ACCT 5450 (minimum grade D-). Restricted to MS-ACTX or C-ACCTACTX or C-FNCEACTX students only.

ACCT 6440 (2-3) Tax Policy
Offers a research seminar exploring policy issues of taxation including recent legislative proposals. Students prepare a publishable research paper on a tax policy topic agreed upon with the instructor.
Requisites: Requires prerequisite course of ACCT 5440 (minimum grade D-). Requires corequisite courses of ACCT 6420 and 6700.

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, Mgt Sci-Info Syst, Fnce, Mktg or Master of Business Admin graduate students only.

ACCT 6460 (3) Civil/Criminal Tax Proc
ACCT 6470 (3) Frng Source Income Tax
ACCT 6490 (3) Taxation of Natural Resources
Concerned with tax problems encountered in acquisition, operation, and disposition of natural resource properties. Topics include depletion, lease bonuses, intangible drilling costs, depreciation, and financing arrangements. Department enforced requisite: admission to the graduate tax program.
Requisites: Requires a prerequisite course of ACCT 6700 (minimum grade D-).

ACCT 6500 (3) Special Topics in Taxation
Covers a diverse array of issues in taxation. Highlights areas of current interest and draws on the strengths of leading outside authorities as guest lecturers in various topic areas.
Requisites: Requires a prerequisite course of ACCT 6420 and ACCT 6700 (all minimum 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 prerequisite course of ACCT 5620 (minimum grade D-). Restricted to Acct, Fnce/Act, Infor Syst/Act, Syst/Act/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: Requires prerequisite course of ACCT 5450 (minimum grade D-). Restricted to Accounting (ACCT), MS-ACTX or C-ACCTACTX 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 7217
Requisites: Requires prerequisite course of ACCT 6710 (minimum grade D-). Restricted to graduate students only.

ACCT 6760 (2-3) State and Local Taxation
Examines the operation of the income, property and sales tax used to finance our state and local governments. Includes requirements of equal protection and due process. Covers jurisdiction to tax allocation of the tax base among different state and local governments.
Equivalent - Duplicate Degree Credit Not Granted: LAWS 7507

ACCT 6770 (3) Wills and Trusts
ACCT 6780 (3) International Taxation
Covers basic aspects of the United States taxation of income earned abroad by its citizens and the taxation of income derived by foreign persons from U.S. sources, including the implications of income tax treaties.
Equivalent - Duplicate Degree Credit Not Granted: LAWS 7617
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 6820 (1-3) Graduate Seminar
Experimental seminar offered irregularly to provide opportunity for investigation of new frontiers in accounting. Department enforced prerequisites: varies

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 Degree Candidacy
Departmental form required.
Requisites: Restricted to Business (BUSN) graduate students only.
Grading Basis: Pass/Fail

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 1
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 Thesis
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.

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.