

ACCT - Accounting

Courses numbered 500 to 799 = *undergraduate/graduate*. (Individual courses may be limited to undergraduate students only.) Courses numbered 800 to 999 = *graduate*.

ACCT 580. Data Analytics for Accountants (3).

Application-oriented study of data analytics as it pertains to accounting professionals. Emphasizes improving students' software, critical thinking, and decision-making skills. Prerequisites: ACCT 360 with a grade of C (2.000) or better, advanced standing, junior standing.

ACCT 610. Financial Accounting and Reporting: Special Entities and Complex Issues (3).

Examines accounting concepts and techniques related to consolidated statements, governmental and not-for-profit entities, and partnerships. Includes accounting for foreign currency, hedges, financial instruments and emerging issues in financial accounting and reporting. Prerequisites: completion of ACCT 410 with a grade of C (2.000) or better, advanced standing, junior standing.

ACCT 630. Taxation of Business Entities (3).

Studies the federal tax law as it applies to corporations, partnerships and other business entities. Examines the effect of taxation on business decisions. Prerequisites: completion of ACCT 430 with a grade of C (2.000) or better, advanced standing, junior standing.

ACCT 640. Principles of Auditing (3-4).

Studies the auditor's attest function, emphasizing auditing standards and procedures, independence, legal responsibilities, codes of ethical conduct and evaluation of accounting systems and internal control. Prerequisites: completion of ACCT 410 and 580 with a grade of C (2.000) or better, advanced standing, junior standing.

ACCT 690. Seminar in Selected Topics (1-3).

Umbrella course created to explore a variety of subtopics differentiated by letter (e.g., 690A, 690B, etc.). Students should enroll in the lettered courses with specific topics in the title rather than in this root course. Repeatable for credit with School of Accountancy consent. Prerequisites: junior standing, advanced standing.

ACCT 781. Cooperative Education (1).

Provides the graduate student with a field placement which integrates theory with a planned and supervised professional experience. Programs must be formulated in consultation with appropriate graduate faculty. Repeatable for credit up to 3 hours. May not be used to fulfill degree requirements.

ACCT 801. Managerial Accounting (3).

Examines the use of accounting information to assist management in planning, analyzing, and implementing business decisions and activities. Focuses on strategic and operational performance analysis and evaluation. Not available for credit in the Master of Accountancy program. Prerequisites: graduate standing and MBA 800 or equivalent, or permission of the School of Accountancy.

ACCT 815. Financial Accounting and Reporting: Contemporary Issues (3).

Uses the case method and financial accounting databases to examine and analyze the application of generally accepted accounting principles to problems of measurement, presentation and disclosure in financial statements. Focuses on contemporary topics of interest in financial accounting and reporting. Prerequisites: graduate standing and ACCT 610 or equivalent, or permission of the School of Accountancy.

ACCT 825. Management Control Systems (3).

Studies accounting in the context of management control systems. Focuses on how accounting interacts with management in achieving an organization's strategic and operational objectives. Emphasizes

contemporary challenges in accounting, related to broadening the types of information captured, measured, and reported. Prerequisites: graduate standing and ACCT 620 or 801 (or equivalent), or permission of the School of Accountancy.

ACCT 830. Taxation of Business Entities - Advanced Topics (3).

Analyzes various advanced topics in the taxation of business planning. Focuses on the use of various entity forms to achieve optimal tax and business objectives. Also considers the tax consequences of conducting business internationally. Prerequisites: graduate standing and ACCT 630 or equivalent, or permission of the School of Accountancy.

ACCT 831. Taxation of Estates & Trusts (3).

Studies the income taxation of trusts and estates, including the special cases of grantor and split-interest trusts. Examines the gift taxation of donors, the estate taxation of decedents, and the fundamentals of estate planning. Prerequisites: graduate standing and ACCT 430 or equivalent, or permission of the School of Accountancy.

ACCT 835. Tax Research and Selected Topics (3).

In-depth study of traditional and computerized tax research and planning techniques, ethical issues, tax practice issues, and introduces state, multistate and international taxation. Prerequisites: graduate standing and ACCT 630 (or equivalent), or permission of the School of Accountancy.

ACCT 840. Advanced Auditing (3).

Advanced study of auditing emphasizing auditing computerized systems, statistical sampling, and ethics. Prerequisites: graduate standing and ACCT 410 and 640 (or equivalent), or permission of the School of Accountancy.

ACCT 860. Advanced Accounting Information Systems (3).

Studies the concepts of information systems, their design and operation, and the relationship of these concepts to the economic information requirements, information flows, decision criteria, and control mechanisms in the business organization. Prerequisites: graduate standing and ACCT 560 (or equivalent), or permission of the School of Accountancy.

ACCT 890. Seminar in Special Topics (1-3).

Umbrella course created to explore a variety of subtopics differentiated by letter (e.g., 890A, 890B, etc.) Students should enroll in the lettered courses with specific topics in the titles rather than in this root course. Repeatable for credit with permission of the School of Accountancy.

ACCT 891. Directed Study in Accounting (1-3).

Prerequisite: School of Accountancy consent.

ACCT 892. Internship in Accounting (1-3).

Prerequisites: 3.000 GPA in accounting, graduate standing, School of Accountancy consent.