

ACCOUNTING (ACC)

ACC 501 FINANCIAL ACCTNG AND ANALYSIS (3 Hours)

A study of accounting transaction including the adjusting and closing process, financial statements preparation, and tools and techniques of financial statement analysis relative to financial position, results of operations, and cash flows as reported in corporate annual reports.

ACC 536 ADV & INTERNATIONAL ACCOUNTING (3 Hours)

Prerequisite: ACC 314, 315.

A study of advanced accounting issues concerning partnerships, consolidations, international operations, and International Financial Reporting Standards. Not open to those who completed ACC 436 at the undergraduate level.

ACC 540 ADV MANAGERIAL ACCOUNTNG (3 Hours)

Prerequisite: ACC 211, 212.

Study of managerial uses of accounting information and trends in internal accounting functions.

ACC 541 ADVANCED ACCOUNTING THRY (3 Hours)

Prerequisite: ACC 314.

A brief historical development of accounting thought followed by an intensive investigation of the theoretical framework on which accounting principles and procedures rest.

ACC 545 Financial Statement Analysis (3 Hours)

Prerequisite: ACC 211, 212.

This course offers a study of the tools and techniques utilized to analyze financial positions, results of operations, and cash flows s reported in corporate annual reports.

ACC 557 SEMINAR IN ATTESTATION (3 Hours)

Prerequisite: ACC 314, 315.

Study and refinement of generally accepted auditing standards, procedures and extension of auditing procedures; study of special investigations and audit reports; review of recent auditing trends, research, and pronouncements.

ACC 561 CPA REVIEW I (3 Hours)

Prerequisite: ACC 314.

A review of selected topics as tested on the Uniform CPA Examination.

ACC 565 SEM/N GVNMT & NOT FOR PRFT ACC (3 Hours)

Prerequisite: ACC 211, 212.

A study of generally accepted accounting principles of state and local governments and selected nonprofit entities with an emphasis on current developments in these areas.

ACC 573 ADV INCOME TAX ACCOUNTNG (3 Hours)

Prerequisite: ACC 423.

A study of federal and state income tax laws for fiduciaries, partnerships, and corporations utilizing modern research technology. Not open to those who completed ACC 473 at the undergraduate level.

ACC 575 RESEARCH IN TAXATION (3 Hours)

Prerequisite: ACC 423.

A study of selected tax issues and the application of tax research methodology. Topics include the tax research environment, primary and secondary sources of federal tax law, and implementing tax research tools.

ACC 592 ACCOUNTING INFORMATION SYSTEMS (3 Hours)

Prerequisite: ACC 314.

A study of theory and practice as applied to accounting information systems. The course examines the process for purchasing or designing accounting systems and a variety of topics dealing with the role of technology in building, implementing, controlling, and auditing accounting information systems. A secondary goal of the course is to help students become more comfortable using computer-based tools including e-mail, accounting software and the World Wide Web. Not open to those who completed ACC 492 at the undergraduate level.

ACC 790 SEMINAR IN ACCOUNTING RESEARCH (3 Hours)

This course introduces the students to contemporary issues in accounting education and accounting education research.

ACC 791 SEM IN ACCOUNTING RESEARCH I (3 Hours)

This course offers a study of the application of contemporary research methodology to selected subject areas in accounting including financial accounting and managerial accounting.

ACC 792 SEM IN ACCOUNTING RESEARCH II (3 Hours)

This course offers a continuation of ACC 791 with a focus of the application of contemporary research methodology to auditing and other accounting areas not covered in ACC 791.

ACC 799 DISSERTATION RESEARCH IN ACCOU (1-12 Hours)

Prerequisite: Consent of the chair of the Dissertation Committee.

Students will complete doctoral level research which must culminate in the successful development and defense of the dissertation in the field of Management. Students may register for more than one section in a given semester. A minimum of 21 credit hours of Ph.D. Dissertation is required.