

# ACC - Accounting

---

## Accounting: ACC

### Lower-Division Courses

#### ACC 310F. Foundations of Accounting.

Restricted to non-McCombs School of Business majors. An introduction to financial and managerial accounting, with emphasis on the content, interpretation, and uses of accounting reports. Discussion of the determination and reporting of net income and financial position, and the theories underlying business financial statements; consideration of managerial accounting topics designed to extend the student's knowledge to the planning and controlling of the operations of the firm. Three lecture hours a week for one semester. May not be counted toward the Bachelor of Business Administration degree.

#### ACC 311 (TCCN: ACCT 2301). Fundamentals of Financial Accounting.

Restricted to students in the McCombs School of Business. Concepts and their application in transaction analysis and financial statement preparation; analysis of financial statements. Three lecture hours a week for one semester. Accounting 311 and 311H may not both be counted. Offered on the letter-grade basis only. Prerequisite: Twenty-four semester hours of college credit, including Economics 304K.

#### ACC 311H. Fundamentals of Financial Accounting: Honors.

Restricted to students in the McCombs School of Business Honors Program. An exploration of concepts and their application in transaction analysis and financial statement preparation; and analysis of financial statements. Three lecture hours a week for one semester. Accounting 311 and 311H may not both be counted. Offered on the letter-grade basis only. Prerequisite: Twenty-four semester hours of college credit including Economics 304K, Management Information Systems 301, 301H, or 302F, and credit or registration for Business Administration 324H.

#### ACC 312 (TCCN: ACCT 2302). Fundamentals of Managerial Accounting.

Restricted to students in the McCombs School of Business. Introduction to cost behavior, budgeting, responsibility accounting, cost control, and product costing. Three lecture hours a week for one semester. Accounting 312 and 312H may not both be counted. Offered on the letter-grade basis only. Prerequisite: Accounting 311 or 311H.

#### ACC 312H. Fundamentals of Managerial Accounting: Honors.

Restricted to students admitted to the McCombs School of Business Honors Program. Introduction to cost behavior, budgeting, responsibility accounting, cost control, and product costing. Three lecture hours a week for one semester. Accounting 312 and 312H may not both be counted. Offered on the letter-grade basis only. Prerequisite: Accounting 311H and Business Administration 151H.

### Upper-Division Courses

#### ACC 326. Financial Accounting--Intermediate.

Restricted to students in a business major. Theoretical foundation, concepts, and principles underlying financial statements; current assets; current liabilities; property, plant, and equipment; short-term investments; present value analysis. Three lecture hours a week for one semester. Offered on the letter-grade basis only. Prerequisite: Accounting 311 or 311H, and 312 or 312H, with a grade of at least C- in each; and credit or registration for Finance 357 or 357H.

#### ACC 327. Financial Statement Analysis.

Restricted to students in a business major. Study of financial statements and their related footnotes; tools and procedures common to financial statement analysis; the relationships among business transactions, environmental forces (political, economic, and social), and reported financial information; and how financial statement information can help solve certain business problems. Three lecture hours a week for one semester. Accounting 327 and 380K (Topic 7: Financial Statement Analysis) may not both be counted. Prerequisite: Accounting 326 with a grade of at least C-.

#### ACC 329. Managerial Accounting and Control.

Restricted to students in a business major. The origination, processing, reporting, and use in business operations of accounting information for management purposes. Three lecture hours a week for one semester. Only one of the following may be counted: Business Administration 382T, Accounting 329, 359, 387 (Topic 1), 287 (Topic 5). Prerequisite: Accounting 311 or 311H, and 312 or 312H, with a grade of at least C- in each.

#### ACC 334M. Healthcare Accounting.

Identify and analyze healthcare revenues, expenses, management problems, and ethical dilemmas, applying theories and tools to recommend strategic solutions. Three lecture hours a week for one semester. Offered on the letter-grade basis only. Prerequisite: Upper-division standing; Accounting 311, 311H, or 310F; Management 334M.

#### ACC 140S, 240S, 340S, 440S, 540S, 640S, 740S, 840S, 940S. Topics in Accounting.

This course is used to record credit the student earns while enrolled at another institution in a program administered by the University's Study Abroad Office or the school's BBA Exchange Programs. Credit is recorded as assigned by the study abroad adviser in the Department of Accounting. University credit is awarded for work in an exchange program; it may be counted as coursework taken in residence. May be repeated for credit when the topics vary.

#### ACC 151. Accounting Careers Exploration.

Restricted to students admitted to the integrated approach to the Master in Professional Accounting. Presentations by professional accountants and managers. One and one-half lecture hours a week for one semester. Offered on the letter-grade basis only.

#### ACC 152. Master in Professional Accounting Distinguished Speaker Lyceum.

Restricted to students admitted to the integrated approach to the Master in Professional Accounting. Discussion of current issues confronting the accounting profession. The equivalent of one and one-half lecture hours a week for one semester. Offered on the pass/fail basis only.

#### ACC 355. Introduction to Taxation.

Restricted to students admitted to the integrated approach to the Master in Professional Accounting. The role of taxes in contemporary society and their impact on individuals and business. Three lecture hours a week for one semester. Only one of the following may be counted: Accounting 355, 364, 380K (Topic 11: Introduction to Taxation). Offered on the letter-grade basis only.

#### ACC 356. Financial Accounting Concepts and Research.

Restricted to students admitted to the integrated approach to the Master in Professional Accounting. Conceptual framework of financial accounting; research methods in financial reporting; and financial reporting institutions and regulations. Three lecture hours a week for one semester. Offered on the letter-grade basis only.

### **ACC 358C. Auditing and Other Assurance Services.**

Restricted to students admitted to the integrated approach to the Master in Professional Accounting. Information quality assurance, auditing, and control, considered from the perspective of a business manager who must decide the type and amount of assurance to acquire. Three lecture hours a week for one semester. Only one of the following may be counted: Accounting 358C, 362, 380K (Topic 4). Offered on the letter-grade basis only. Prerequisite: Accounting 356 or the equivalent.

### **ACC 359. Managerial/Cost Accounting.**

Restricted to students admitted to the integrated approach to the Master in Professional Accounting. Analysis of manufacturing costs, development of cost estimates, and preparation of relevant information for management decision making. Three lecture hours a week for one semester. Only one of the following may be counted: Accounting 329, 359, 287 (Topic 5), 287 (Topic 1), 387 (Topic 1), 387 (Topic 5), Business Administration 382T. Offered on the letter-grade basis only.

### **ACC 362. Auditing and Control.**

Same as Business Analytics 362. Restricted to students in a business major. Professional practice standards and procedures of auditing: ethics, legal liability, sampling methods, control systems, control design, and control evaluation. Three lecture hours a week for one semester. Only one of the following may be counted: Accounting 358C, 362, 380K (Topic 4), Business Analytics 362. Prerequisite: Accounting 311 or 311H, and 312 or 312H, with a grade of at least C- in each.

### **ACC 364. Fundamentals of Taxation.**

Restricted to students in a business major. Introduction to the role of taxes in contemporary society and their impact on individuals and business entities; emphasis on federal income taxation. Three lecture hours a week for one semester. Only one of the following may be counted: Accounting 355, 364, 380K (Topic 11: Introduction to Taxation). Prerequisite: Accounting 311 or 311H, and 312 or 312H, with a grade of at least C- in each.

### **ACC 366C. International Accounting and Transfer Pricing.**

Same as International Business 366. Discover how to price transactions between subsidiaries of multinational corporations buying and selling goods, services, intellectual property and other assets in light of tax obligations and other considerations. Three lecture hours a week for one semester. Only one of the following may be counted: Accounting 366C, 380K (Topic: International Accounting/Transfer Pricing), 380K (Topic: 32), International Business 366. Offered on the letter-grade basis only. Prerequisite: Upper-division standing.

### **ACC 366P. Accounting Practicum.**

Restricted to students in a business major. Students apply skills in their major area and focus on additional project management skills through group projects conducted in a professional setting. Students may work with a private or a public enterprise. The equivalent of three lecture hours a week for one semester. Accounting 366P and 384 (Topic: Tax Practicum) may not both be counted. Prerequisite: Forty-five semester hours of college coursework.

### **ACC 178, 278, 378. Contemporary Accounting Topics.**

Restricted to students in a business major. In-depth study of selected accounting topics. For each semester hour of credit earned, one lecture hour a week for one semester. May be repeated for credit when the topics vary. Offered on the letter-grade basis only. Prerequisite: Accounting 311 or 311H, and 312 or 312H, with a grade of at least C- in each; additional prerequisites vary with the topic.

#### **Topic 2: Petroleum Accounting: Principles, Procedures, and Issues.**

Restricted to business majors. Exposure to upstream oil and gas

operations and reserves, and industry accounting practices. Only one of the following may be counted: Accounting 178 (Topic 2), 278 (Topic 2), 378 (Topic 2), 378 (Topic: Accounting/Tax for Mineral Industry), 180K (Topic 8), 280K (Topic 8), 380K (Topic 8). Offered on the letter-grade basis only.

**Topic 3: Financial Planning for Wealth Management.** Introduction to basic concepts of personal wealth management and financial planning, including insurance and risk management, investment management, tax planning, estate planning, and retirement planning.

Designed for upper-level finance and accounting majors interested in a career in financial services or MPA students with interest in this area of the accounting profession. Only one of the following may be counted: Accounting 378 (Topic: Financial Planning for Wealth Management), 178 (Topic 3), 278 (Topic 3), 378 (Topic 3), 180K (Topic 24), 280K (Topic 24), 380K (Topic 24), Finance 172 (Topic 3), 272 (Topic 3), 372 (Topic 3), 377 (Topic: Financial Planning for Wealth Management). Offered on the letter-grade basis only. Additional prerequisite: Credit or registration for Finance 357 or 357H; credit or registration for Accounting 364 is recommended.

**Topic 5: Taxation of Real Estate Investments.** Exposure to accounting practices in the real estate industry. Only one of the following may be counted: Accounting 378 (Topic: Taxation of Real Estate Invest), 178 (Topic 5), 278 (Topic 5), 378 (Topic 5), Real Estate 360 (Topic: Taxation of Real Estate Invest), 360 (Topic 1). Offered on the letter-grade basis only. Additional prerequisite: Upper-division standing.

**Topic 6: Corporate Sustainability.** Introduction to corporate sustainability focused on the management of environmental, social, and governance (ESG) issues with an emphasis on ESG identification, measurement, and reporting. Designed for upper-level accounting and finance majors interested in a career in professional accounting or financial services with interest in corporate sustainability. Only one of the following may be counted: Accounting 378 (Topic: Corporate Sustainability), 178, 278, 378 (Topic 6), 380K (Topic: Corporate Sustainability), 180K, 280K, 380K (Topic 28). Offered on the letter-grade basis only. Additional prerequisite: Accounting 326.

**Topic 7: Global Business Sustainability.** Restricted to students pursuing the Leadership in Global Sustainability minor. Explore the role of sustainability in the corporate sector; how businesses partner with others for sustainability goals; how to value sustainable business practices; and reporting on corporate sustainability. Only one of the following may be counted: Accounting 378 (Topic: Global Busn Sustainability), 378 (Topic 7), Finance 337 (Topic 3), Business, Government, and Society 370 (Topic 5). Offered on the letter-grade basis only.

### **ACC 179C, 379C. Independent Research in Accounting.**

Restricted to students in the McCombs School of Business. Conference course. Only one of the following may be counted: Accounting 179C, 379C, Business, Government, and Society 179, 379, Finance 179C, 379C, International Business 179C, 379C, Legal Environment of Business 179, 379, Management 179C, 379C, Management Information Systems 179, 379, Marketing 179C, 379C, Operations Management 179, 379, Risk Management 179, 379. Prerequisite: Eighteen semester hours of coursework in business and economics, six of which must be upper-division; Accounting 311 or 311H, and 312 or 312H, with a grade of at least C- in each; consent of instructor; and written approval on forms provided for that purpose before the first meeting of the course from the department chair's office.

## **Graduate Courses**

### **ACC 180C. MPA Distinguished Speaker Lyceum.**

Discussion of current issues confronting the accounting profession. Two lecture hours a week for one semester. Offered on the credit/no

credit basis only. Prerequisite: Graduate standing and admission to the traditional approach to the Master in Professional Accounting program.

### **ACC 380D. Advanced Topics in Financial Reporting.**

Examines issues in financial reporting from a user's perspective, including how important economic transactions of large public companies are reflected in financial statements. Three lecture hours a week for one semester. May not be counted by students with credit for Accounting 380K (Topic 1: Financial Accounting Standards and Analysis I) or 380K (Topic 2: Financial Accounting Standards and Analysis II). Prerequisite: Graduate standing, admission to the Master of Business Administration program, and Business Administration 384T.

### **ACC 280J. Financial Statement Analysis for Executives.**

Restricted to students in the Executive MBA Program. Explore an overview of the skills executives will need in order to analyze a company's performance and financial position in the context of the company's industry and strategic environment. Two lecture hours a week for one semester. Offered on the letter-grade basis only. Prerequisite: Graduate standing.

### **ACC 180K, 280K, 380K. Contemporary Accounting Topics.**

In-depth study of selected accounting topics. One, two, or three lecture hours a week for one semester. May be repeated for credit when the topics vary. Prerequisite: Graduate standing; additional prerequisites vary with the topic.

**Topic 1: Financial Accounting Standards and Analysis I.** Additional prerequisite: For students enrolled in the Master of Business Administration program, Business Administration 384T and 385T; for students enrolled in the traditional approach to the Master in Professional Accounting program, Accounting 381 or the equivalent and credit or registration for Business Administration 385T or the equivalent; for students enrolled in the integrated approach to the Master in Professional Accounting program, Accounting 356 and Finance 357 or the equivalent.

**Topic 2: Financial Accounting Standards and Analysis II.** Accounting 360 and 380K (Topic 2) may not both be counted. Additional prerequisite: Accounting 380K (Topic 1) or the equivalent or consent of instructor.

**Topic 3: Financial Reporting Institutions and Regulations.**

**Topic 4: Auditing and Other Assurance Services.** Only one of the following may be counted: Accounting 358C, 362, 380K (Topic 4). Prerequisite: Accounting 356, 381, Business Administration 384T, or the equivalent.

**Topic 5: Introduction to Management Advisory Services.** Additional prerequisite: Accounting 356, 381, Business Administration 384T, or the equivalent.

**Topic 7: Financial Statement Analysis.** Accounting 327 and 380K (Topic 7) may not both be counted. Additional prerequisite: Accounting 356, 381, Business Administration 384T, or the equivalent.

**Topic 8: Petroleum Accounting: Principles, Procedures, and Issues.** Only one of the following may be counted: Accounting 178 (Topic 2), 278 (Topic 2), 378 (Topic 2), 378 (Topic: Accounting/Tax for Mineral Industry), 180K (Topic 8), 280K (Topic 8), 380K (Topic 8). Additional prerequisite: Accounting 356, 381, Business Administration 384T, or the equivalent.

**Topic 10: Tax Factors in Business Management.** Additional prerequisite: Accounting 356, 381, Business Administration 384T, or the equivalent.

**Topic 11: Introduction to Taxation.** Only one of the following may be counted: Accounting 355, 364, 380K (Topic 11). Additional prerequisite: For students enrolled in the Master of Business Administration program, Business Administration 384T; for students enrolled in the traditional approach to the Master in Professional

Accounting program, credit or registration for Accounting 381 or the equivalent.

**Topic 12: Computer Auditing and Systems Security.** Additional prerequisite: Accounting 356, 381, Business Administration 384T, or the equivalent.

**Topic 13: Information Technology for Accounting and Control.** Additional prerequisite: Accounting 356, 381, Business Administration 384T, or the equivalent.

**Topic 14: Managing Information.** Additional prerequisite: Accounting 356, 381, Business Administration 384T, or the equivalent.

**Topic 15: Business and Systems Change.** Additional prerequisite: Accounting 356, 381, Business Administration 384T, or the equivalent.

**Topic 16: Cross-Functional Integrated Systems.** Additional prerequisite: Accounting 380K (Topic 15).

**Topic 17: Cross-Functional Project Management.** Additional prerequisite: Accounting 356, 381, Business Administration 384T, or the equivalent.

**Topic 18: Project Management in Fast-Cycle Environments.** Additional prerequisite: Accounting 356, 381, Business Administration 384T, or the equivalent.

**Topic 19: International Accounting Policies and Procedures.** Additional prerequisite: For students enrolled in the Master of Business Administration program, Business Administration 384T; for students enrolled in the traditional approach to the Master in Professional Accounting program, Accounting 381 or the equivalent; for students enrolled in the integrated approach to the Master in Professional Accounting program, Accounting 355, 356, 358C, and 359.

**Topic 20: International and European Accounting Standards.** Additional prerequisite: For students enrolled in the Master of Business Administration program, Business Administration 384T; for students enrolled in the traditional approach to the Master in Professional Accounting program, Accounting 381 or the equivalent; for students enrolled in the integrated approach to the Master in Professional Accounting program, Accounting 355, 356, 358C, and 359.

**Topic 21: Global Teams.**

**Topic 22: Accounting and Auditing Research: Introduction to Design and Evaluation.** Designed to help students evaluate, formulate, and conduct scholarly research in financial reporting. Subjects include advantages of archival, experimental, and theoretical methods, evaluating validity of design, and overcoming research barriers. Accounting 380K (Topic: Accounting and Auditing Research: Introduction to Design and Evaluation) and 380K (Topic 22) may not both be counted.

**Topic 23: Accounting Issues in Measurement and Valuation.** Examines the predictive analytics of financial statement numbers and how these accounting forecasts, estimates and judgments are made in practice, and how external auditors evaluate them. Insights from financial economics, psychology, and statistics provide a foundation for exploring accounting and auditing measurement challenges such as customer behavior analytics for loan default or loyalty award redemption; actuarial methods for establishing product warranty or insurance reserves; fair value models for brand names, trade secrets, and customer relationships; and other applications involving uncertain accounting numbers. For each semester hour of credit earned, one lecture hour a week for one semester. Accounting 380K (Topic: Accounting Issues in Measurement and Valuation) and 380K (Topic 23) may not both be counted. Additional prerequisite: The following coursework: Accounting 356, 381, Business Administration 384T, or the equivalent; Accounting 380K (Topic 1) or 380D; and 358C or 380K (Topic 4).

**Topic 24: Financial Planning for Wealth Management.** Introduction to basic concepts of personal wealth management and financial planning, including insurance and risk management, investment

management, tax planning, estate planning, and retirement planning. Designed for upper-level accounting and finance majors interested in a career in financial services and MPA students with interest in this area of the accounting profession. Only one of the following may be counted: Accounting 378 (Topic: Financial Planning for Wealth Management), 178 (Topic 3), 278 (Topic 3), 378 (Topic 3), 180K (Topic 24), 280K (Topic 24), 380K (Topic 24), Finance 172 (Topic 3), 272 (Topic 3), 372 (Topic 3), 377 (Topic: Financial Planning for Wealth Management). Additional prerequisite: Accounting 311 and Finance 357; credit or registration for Finance 367 is recommended; consent of graduate adviser and instructor.

**Topic 25: Accounting in the Entertainment Industry.** Explores challenges and rewards of accounting in the entertainment industry. Covers the requisite skills needed to account for film and television production costs, while utilizing the latest software. Additional prerequisite: The following with a grade of at least C-: Accounting 311 or 311H, and Accounting 312 or 312H.

**Topic 26: Government and Not-for-Profit Accounting.** Accounting 380K (Topic 6) and 380K (Topic 26) may not both be counted.

**Topic 27: Taxation of Real Estate Investment.** Exposure to accounting practices in the real estate industry.

**Topic 28: Corporate Sustainability.** Introduction to corporate sustainability focused on the management of environmental, social, and governance (ESG) issues with an emphasis on ESG identification, measurement, and reporting. Designed for MPA and MBA students interested in a career in professional accounting or financial services with interest in corporate sustainability. Only one of the following may be counted: Accounting 378 (Topic: Corporate Sustainability), 178, 278, 378 (Topic 6), 380K (Topic: Corporate Sustainability), 180K, 280K, 380K (Topic 28). Additional prerequisite: Accounting 356, 381, Business Administration 284T, or the equivalent.

**Topic 29: Tax Factors for Financial Planning.** Restricted to students in the Master of Business Administration program. Develop a fundamental understanding of the principles of taxation and financial planning. Accounting 380K (Topic: Tax Factors for Finan Planning) and 180K, 280K, 380K (Topic 29) may not both be counted.

**Topic 30: Financial Fraud in the Capital Markets.** Examine the frameworks and models by which investors and practitioners detect and analyze fraud in the capital markets. Accounting 380K (Topic: Financial Fraud in Capitl Mrkt) and 180K, 280K, 380K (Topic 30) may not both be counted. Additional prerequisite: Accounting 380K (Topic 7) or equivalent.

**Topic 31: Coding and Data Analysis in Accounting.** Explore data analytics with an emphasis on finding, collecting, cleaning, and drawing business- and accounting-related inferences from large and often messy datasets using Python. No prior experience in Python is required or expected. Accounting 380K (Topic: Data Analytics in Accounting) and 380K (Topic 31) may not both be counted. Additional prerequisite: Accounting 356, 381, Business Administration 384T, or the equivalent.

**Topic 32: International Accounting and Transfer Pricing.** Discover how to price transactions between subsidiaries of multinational corporations buying and selling goods, services, intellectual property and other assets in light of tax obligations and other considerations. Only one of the following may be counted: Accounting 366C, 380K (Topic: International Accounting/Transfer Pricing), 380K (Topic: 32), International Business 366.

### **ACC 381. Financial Accounting.**

Concepts and issues involved in the preparation and interpretation of financial statements; the use of financial information to evaluate and control an organization. Three lecture hours a week for one semester. Accounting 381 and Business Administration 284T, 384T may not both be counted. Prerequisite: Graduate standing, admission to the

traditional approach to the Master in Professional Accounting program, and Accounting 311 or the equivalent.

### **ACC 381M. Financial Accounting Issues in Business Decisions.**

An integrative and intensive examination of financial accounting, with emphasis on management's alternative reporting strategies and investors' decisions. Three lecture hours a week for one semester. Prerequisite: Graduate standing, and Business Administration 384T or the equivalent.

### **ACC 381N. Managerial Accounting and Financial Statement Analysis.**

Surveys the strategic uses of the most important elements of internal accounting systems, including cost accounting systems and management control systems used for planning and budgeting, and the use of publicly available financial accounting information to evaluate past performance, forecast future performance, and estimate the value of debt and equity securities. Meets all day on alternate Fridays and Saturdays. May not be counted by students with credit for Accounting 380K (Topic 7). Prerequisite: Graduate standing.

### **ACC 281P. Performance Management and Control for Executives.**

Restricted to students in the Executive MBA Program. Examine accounting information and tools executives need to plan and evaluate personnel and operations of the firm. Explore a framework that provides a better understanding of when and why executives need specific types of accounting information to both facilitate their own decisions and influence the decisions of their employees. Two lecture hours a week for one semester. Offered on the letter-grade basis only. Prerequisite: Graduate standing.

### **ACC 382K. Studies in Accounting Information Systems.**

Quantitative and/or computerized applications to business problems; computer-based accounting information systems; analysis of optimizing models; simulation of important functional activities; large-scale simulation of the firm. Three lecture hours a week for one semester. May be repeated for credit when the topics vary. Prerequisite: Graduate standing; Accounting 356, Accounting 381, Business Administration 384T, or the equivalent, or consent of instructor; and Accounting 359, Accounting 387 (Topic 1: Introduction to Managerial Accounting), or the equivalent, or consent of instructor.

**Topic 1: Principles of Systems Analysis.** Three lecture hours a week for one semester. Some sections require two laboratory hours a week as well; these sections are identified in the Course Schedule.

**Topic 2: Computer Auditing.** Additional prerequisite: Accounting 358C or 380K (Topic 4: Introduction to Assurance Services), and Accounting 380K (Topic 13: Information Technology for Accounting and Control) or the equivalent.

**Topic 3: Topics in Accounting Systems and Control.**

**Topic 4: Database Management in Accounting.**

**Topic 5: Topics in Information Systems.**

### **ACC 383K. Studies in Auditing.**

Professional and technical aspects of practice; ethics and legal responsibilities; review of fieldwork, emphasizing materiality, sampling, and working papers; reporting problems, including long-form and special purpose reports; fraud examination and audit methods. Three lecture hours a week for one semester. May be repeated for credit when the topics vary. Prerequisite: Graduate standing; additional prerequisites vary with the topic.

**Topic 1: Studies in Auditing, MPA Program.** Additional prerequisite: Accounting 358C, 380K (Topic 4: Introduction to Assurance Services), or the equivalent, or consent of instructor.

**Topic 2: Management Auditing and Control.** Additional prerequisite: For students in the Master of Business Administration program, Business Administration 384T or the equivalent; for students in the traditional approach to the Master in Professional Accounting program, credit or registration for Accounting 381, Business Administration 384T, or the equivalent; for students in the integrated approach to the Master in Professional Accounting program, credit or registration for Accounting 358C or the equivalent.

**Topic 3: Auditing and Control, MBA Program.** Additional prerequisite: Accounting 387 (Topic 1: Introduction to Managerial Accounting) or the equivalent, and Business Administration 384T or the equivalent.

**Topic 4: Fraud Examination.** Additional prerequisite: For students in the Master of Business Administration program, Business Administration 384T or the equivalent; for students in the traditional approach to the Master in Professional Accounting program, Accounting 381, Business Administration 384T, or the equivalent, or consent of instructor; and Accounting 387 (Topic 1: Introduction to Managerial Accounting) or the equivalent, or consent of instructor; for students in the integrated approach to the Master in Professional Accounting program, Accounting 356 or consent of instructor, and Accounting 359 or the equivalent or consent of instructor.

**Topic 5: Topics in Auditing.** Additional prerequisite: Accounting 356, 359, 381, 387 (Topic 1: Introduction to Managerial Accounting), and Business Administration 384T, or their equivalents.

**Topic 6: Practicum in Accounting.** Additional prerequisite: Credit or registration for Accounting 358C or 380K (Topic 4).

### **ACC 184, 284, 384, 484. Research and Planning in Federal Taxes.**

Advanced analysis in federal taxation, with emphasis on historical and current developments; application of research techniques to income tax and estate tax planning; case studies and reports. For each semester hour of credit earned, one lecture hour a week for one semester. May be repeated for credit when the topics vary. Prerequisite: Graduate standing, and admission to the Master in Professional Accounting degree program or consent of instructor.

**Topic 1: Tax Research Methodology.** Additional prerequisite: For students in the integrated approach to the Master in Professional Accounting program, Accounting 355 or the equivalent; for students in the traditional approach to the Master in Professional Accounting program, credit or registration for Accounting 380K (Topic 11: Introduction to Taxation) or the equivalent or consent of instructor.

**Topic 2: Taxation of Entities I.** Focuses on taxation of C corporations and their shareholders. Additional prerequisite: Credit or registration for Accounting 384 (Topic 1).

**Topic 3: Taxation of Entities II.** Focuses on flow-through entities, including partnerships. Additional prerequisite: Credit or registration for Accounting 384 (Topic 1).

**Topic 4: Tax Planning for Business Entities.** Additional prerequisite: Credit or registration for Accounting 384 (Topic 2).

**Topic 5: Family Tax Planning--Estates, Trusts, and Gifts.** Additional prerequisite: Credit or registration for Accounting 384 (Topic 1) or consent of instructor.

**Topic 6: International and Interstate Taxation.** Additional prerequisite: Credit or registration for Accounting 355 or 380K (Topic 11).

**Topic 7: Fundamentals of Taxation--Advanced Topics.** Additional prerequisite: Accounting 355, 380K (Topic 11: Introduction to Taxation), or the equivalent.

**Topic 8: Miscellaneous Tax Topics.**

**Topic 9: Oil and Gas Taxation.** An analysis of the United States federal income taxation of domestic oil and gas operations and transactions.

Examines taxation associated with the operational life cycle of oil and gas operations including exploration, development, production, and abandonment, as well as transactions involving oil and gas interests analysis acquisition, disposition, structuring and investment.

### **ACC 386K. Studies in Accounting Theory.**

Financial accounting theory; current pronouncements on theory; problems of income determination; accounting research and research methodology applied to accounting issues. Three lecture hours a week for one semester. May be repeated for credit when the topics vary. Prerequisite: Graduate standing, admission to the doctoral degree program in accounting, and consent of instructor.

**Topic 1: Contemporary Accounting Topics.**

**Topic 2: Introduction to Research Methodology in Accounting.**

**Topic 3: Empirical Research in Accounting.**

**Topic 4: Analytical Research in Accounting.**

**Topic 5: Behavioral Research in Accounting.**

**Topic 6: Doctoral Research Topics.**

**Topic 7: Foundations of Financial Accounting Research.**

### **ACC 287, 387. Studies in Profit Planning and Control.**

The use of accounting information by managers within the organization for decision making, planning, and the design of control systems for implementing the organization's strategy. Topics include long-range planning, annual profit planning, activity-based costing, cost prediction, strategic control systems, and performance evaluation. Case studies are used. For 287, four lecture hours a week for half a semester; for 387, three lecture hours a week for one semester. May be repeated for credit when the topics vary. Prerequisite: Graduate standing; additional prerequisites vary with the topic.

**Topic 1: Introduction to Managerial Accounting.** Only one of the following may be counted: Accounting 329, 359, 287 (Topic 1), 287 (Topic 5), 387 (Topic 1), 387 (Topic 5), Business Administration 382T.

**Topic 2: Topics in Profit Planning and Control.** Additional prerequisite: Accounting 359, 387 (Topic 1), or the equivalent.

**Topic 3: Strategic Cost.** Additional prerequisite: Accounting 359, 387 (Topic 1), or the equivalent.

**Topic 4: Strategic Control Systems.** Additional prerequisite: Accounting 359, 387 (Topic 1), or the equivalent.

**Topic 5: Performance Management and Control.** Only one of the following may be counted: Accounting 329, 359, 287 (Topic 1), 287 (Topic 5), 387 (Topic 1), 387 (Topic 5), Business Administration 382T.

**Topic 6: The Strategic Chief Financial Officer.** Explore how to think and function as the Chief Financial Officer (CFO) of an enterprise. Discuss CFO responsibilities, interactions with the Board of Directors, the Chief Executive Officer (CEO), and other top-level executives, and how a CFO can maximize their effectiveness. Accounting 387 (Topic: The Strategic CFO) and 287, 387 (Topic 6) may not both be counted.

### **ACC 191C, 291C, 391C, 691C. Special Studies in Accounting.**

Conference course. May be repeated for credit. Prerequisite: Graduate standing; admission to the Master in Professional Accounting program or the doctoral program in accounting; and consent of instructor.

### **ACC 192N, 292N, 392N, 492N, 592N, 692N. Master in Professional Accounting Internship.**

Restricted to students in the Master in Professional Accounting Program. Focus on academic and professional development through valuable work experience and the integration of accounting knowledge by working with public or private enterprises. A minimum of 320 hours of work, a daily work-related journal, and paper are needed for internship credit. Hours to be arranged. May be repeated for credit. Offered on the credit/no credit basis only. Prerequisite: Admissions into the Master in

Professional Accounting Program and prior approval from the internship coordinator.

**ACC 698. Thesis.**

The equivalent of three lecture hours a week for two semesters. Offered on the credit/no credit basis only. Prerequisite: For 698A, graduate standing in the doctoral program in accounting and consent of the supervising faculty member and the graduate adviser; for 698B, Accounting 698A.

**ACC 398R. Master's Report.**

Preparation of a report to fulfill the requirement for the master's degree under the report option. The equivalent of three lecture hours a week for one semester. Offered on the credit/no credit basis only. Prerequisite: Graduate standing in the doctoral program in accounting, completion of the core courses for the degree, and consent of the supervising faculty member and the graduate adviser.

**ACC 399W, 699W, 999W. Dissertation.**

May be repeated for credit. Offered on the credit/no credit basis only. Prerequisite: Admission to candidacy for the doctoral degree.

**Professional Courses**