

Accounting (ACC)

ACC 310F Foundations of Accounting 3 Hours

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.

ACC 311 Fundamentals of Financial Accounting 3 Hours

Concepts and their application in transaction analysis and financial statement preparation; analysis of financial statements.

ACC 311H Fundamentals of Financial Accounting: Honors 3 Hours

An exploration of concepts and their application in transaction analysis and financial statement preparation; and analysis of financial statements.

ACC 312 Fundamentals of Managerial Accounting 3 Hours

Introduction to cost behavior, budgeting, responsibility accounting, cost control, and product costing.

ACC 312H Fundamentals of Managerial Accounting: Honors 3 Hours

Introduction to cost behavior, budgeting, responsibility accounting, cost control, and product costing.

ACC 119S, 219S, 319S, 419S, 519S, 619S, 719S, 819S, 919S Topics in Accounting 1-9 Hours

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. 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. Transfer credit is awarded for work in an affiliated studies program.

ACC 326 Financial Accounting--Intermediate 3 Hours

Theoretical foundation, concepts, and principles underlying financial statements; current assets; current liabilities; property, plant, and equipment; short-term investments; present value analysis.

ACC 327 Financial Statement Analysis 3 Hours

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.

ACC 328 Management Accounting 3 Hours

ACC 329 Managerial Accounting and Control 3 Hours

The origination, processing, reporting, and use in business operations of accounting information for management purposes.

ACC 129S, 229S, 329S, 429S, 529S, 629S, 729S, 829S, 929S Topics in Accounting 1-9 Hours

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ACC 331 Intermediate Accounting I 3 Hours

ACC 332 Intermediate Accounting II 3 Hours

ACC 332F Topics in Foundations of Accounting 3 Hours

ACC 334M Healthcare Accounting 3 Hours

Identify and analyze healthcare revenues, expenses, management problems, and ethical dilemmas, applying theories and tools to recommend strategic solutions.

ACC 140S, 240S, 340S, 440S, 540S, 640S, 740S, 840S, 940S Topics in Accounting 1-9 Hours

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.

ACC 151 Accounting Careers Exploration 1 Hour

Presentations by professional accountants and managers.

ACC 152 Master in Professional Accounting Distinguished Speaker Lyceum 1 Hour

Discussion of current issues confronting the accounting profession.

ACC 355 Introduction to Taxation 3 Hours

The role of taxes in contemporary society and their impact on individuals and business.

ACC 356 Financial Accounting Concepts and Research 3 Hours

Conceptual framework of financial accounting; research methods in financial reporting; and financial reporting institutions and regulations.

ACC 358C Auditing and Other Assurance Services 3 Hours

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.

ACC 359 Managerial/Cost Accounting 3 Hours

Analysis of manufacturing costs, development of cost estimates, and preparation of relevant information for management decision making.

ACC 362 Auditing and Control 3 Hours

Professional practice standards and procedures of auditing: ethics, legal liability, sampling methods, control systems, control design, and control evaluation.

ACC 364 Fundamentals of Taxation 3 Hours

Introduction to the role of taxes in contemporary society and their impact on individuals and business entities; emphasis on federal income taxation.

ACC 366C International Accounting and Transfer Pricing 3 Hours

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.

ACC 366P Accounting Practicum 3 Hours

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.

ACC 367P Internal Auditing Practicum 3 Hours

ACC 370C Financial Statement Analysis Capstone 3 Hours

ACC 171T Topics in Accounting 1 Hour

Study selected accounting topics.

ACC 372T Topics in Accounting 3 Hours

Study selected accounting topics.

ACC 372T.1 Oil and Gas Accounting and Sustainability 3 Hours

ACC 372T.11 Financial Planning for Wealth Management 3 Hours
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 students pursuing master in professional accounting with interest in this area of the accounting profession.

ACC 372T.12 Global Business Sustainability 3 Hours
Explore the role of sustainability in the corporate sector. Examine how businesses partner with others for sustainability goals, how to value sustainable business practices, and how to report on corporate sustainability.

ACC 372T.13 Taxation of Real Estate Investments 3 Hours
Identify accounting practices in the real estate industry.

ACC 372T.6 Corporate Sustainability 3 Hours
Explore 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.

ACC 179C, 379C Independent Research in Accounting 1,3 Hours

ACC 180C MPA Distinguished Speaker Lyceum 1 Hour
Discussion of current issues confronting the accounting profession.

ACC 380D Advanced Topics in Financial Reporting 3 Hours
Examines issues in financial reporting from a user's perspective, including how important economic transactions of large public companies are reflected in financial statements.

ACC 280J Financial Statement Analysis for Executives 2 Hours
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.

ACC 180K, 280K, 380K Contemporary Accounting Topics 1-3 Hours
In-depth study of selected accounting topics.

ACC 180K.1, 280K.1, 380K.1 Financial Accounting Standards and Analysis I 1-3 Hours

ACC 180K.10, 280K.10, 380K.10 Tax Factors in Business Management 1-3 Hours

ACC 180K.11, 280K.11, 380K.11 Introduction to Taxation 1-3 Hours

ACC 180K.12, 280K.12, 380K.12 Computer Auditing and Systems Security 1-3 Hours

ACC 180K.13, 280K.13, 380K.13 Information Technology for Accounting and Control 1-3 Hours

ACC 180K.14, 280K.14, 380K.14 Managing Information 1-3 Hours

ACC 180K.15, 280K.15, 380K.15 Business and Systems Change 1-3 Hours

ACC 180K.16, 280K.16, 380K.16 Cross-Functional Integrated Systems 1-3 Hours

ACC 180K.17, 280K.17, 380K.17 Cross-Functional Project Management 1-3 Hours

ACC 180K.18, 280K.18, 380K.18 Project Management in Fast-Cycle Environments 1-3 Hours

ACC 180K.19, 280K.19, 380K.19 International Accounting Policies and Procedures 1-3 Hours

ACC 180K.2, 280K.2, 380K.2 Financial Accounting Standards and Analysis II 1-3 Hours

ACC 180K.20, 280K.20, 380K.20 International and European Accounting Standards 1-3 Hours

ACC 180K.21, 280K.21, 380K.21 Global Teams 1-3 Hours

ACC 180K.23, 280K.23, 380K.23 Accounting Issues in Measurement and Valuation 1-3 Hours

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.

ACC 180K.24, 280K.24, 380K.24 Financial Planning for Wealth Management 1-3 Hours

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.

ACC 180K.25, 280K.25, 380K.25 Accounting in the Entertainment Industry 1-3 Hours

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.

ACC 180K.26, 280K.26, 380K.26 Government and Not-for-Profit Accounting 1-3 Hours

ACC 180K.27, 280K.27, 380K.27 Taxation of Real Estate Investment 1-3 Hours

Exposure to accounting practices in the real estate industry.

ACC 180K.28, 280K.28, 380K.28 Corporate Sustainability 1-3 Hours
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.

ACC 180K.29, 280K.29, 380K.29 Tax Factors for Financial Planning 1-3 Hours

Develop a fundamental understanding of the principles of taxation and financial planning.

ACC 180K.3, 280K.3, 380K.3 Financial Reporting Institutions and Regulations 1-3 Hours

ACC 180K.31, 280K.31, 380K.31 Coding and Data Analysis in Accounting 1-3 Hours

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.

ACC 180K.32, 280K.32, 380K.32 International Accounting and Transfer Pricing 1-3 Hours

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.

ACC 180K.33, 280K.33, 380K.33 Healthcare Accounting and Finance 1-3 Hours

Explore the nuances of finance and accounting using case-based studies in the healthcare industry to prepare for careers in healthcare finance, managerial accounting, or careers adjacent to those fields.

ACC 180K.34, 280K.34, 380K.34 Merger and Acquisition Advisory Services 1-3 Hours
Explore services provided by advisory firms to clients seeking to add value in merger, acquisition, and other significant corporate transactions.

ACC 180K.35, 280K.35, 380K.35 Oil and Gas Accounting 1-3 Hours
Examine accounting and financial practices across the energy sector, with a focus on oil and gas operations, sustainability and ESG reporting, and the emerging role of renewable energy.

ACC 180K.36, 280K.36, 380K.36 Fraud and Folly in Financial Markets 1-3 Hours
Examine the frameworks and models by which investors and practitioners detect and analyze fraud in the capital markets.

ACC 180K.4, 280K.4, 380K.4 Auditing and Other Assurance Services 1-3 Hours

ACC 180K.5, 280K.5, 380K.5 Introduction to Management Advisory Services 1-3 Hours

ACC 180K.7, 280K.7, 380K.7 Financial Statement Analysis 1-3 Hours

ACC 180K.9, 280K.9, 380K.9 Accounting Research Fundamentals and Applications 1-3 Hours
Evaluate, formulate, and conduct scholarly research in financial reporting. Discuss advantages of archival, experimental, and theoretical methods, evaluating validity of design, and overcoming research barriers.

ACC 381 Financial Accounting 3 Hours
Concepts and issues involved in the preparation and interpretation of financial statements; the use of financial information to evaluate and control an organization.

ACC 381M Financial Accounting Issues in Business Decisions 3 Hours
An integrative and intensive examination of financial accounting, with emphasis on management's alternative reporting strategies and investors' decisions.

ACC 381N Managerial Accounting and Financial Statement Analysis 3 Hours
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.

ACC 281P Performance Management and Control for Executives 2 Hours
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.

ACC 382K Topics in Accounting Information Systems 3 Hours
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.

ACC 382K.1 Principles of Systems Analysis 3 Hours

ACC 382K.2 Computer Auditing 3 Hours

ACC 382K.3 Topics in Accounting Systems and Control 3 Hours

ACC 382K.4 Database Management in Accounting 3 Hours

ACC 382K.5 Topics in Information Systems 3 Hours

ACC 383K Topics in Auditing 3 Hours
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.

ACC 383K.3 Auditing and Control, MBA Program 3 Hours

ACC 383K.4 Fraud Examination 3 Hours

ACC 383K.5 Topics in Auditing 3 Hours

ACC 383K.6 Practicum in Accounting 3 Hours

ACC 383K.7 Internal Auditing Practicum 3 Hours

ACC 383K.8 Advanced Auditing 3 Hours

ACC 184, 284, 384, 484 Topics in Research and Planning in Federal Taxes 1-4 Hours
Study selected accounting topics in taxation.

ACC 184.1, 284.1, 384.1, 484.1 Tax Research Methodology 1-4 Hours

ACC 184.10, 284.10, 384.10, 484.10 Corporate Tax 1-4 Hours
Focus on taxation of C corporations and their shareholders.

ACC 184.11, 284.11, 384.11, 484.11 Flow-through Entities Tax 1-4 Hours
Focus on flow-through entities, including partnerships.

ACC 184.12, 284.12, 384.12, 484.12 Multijurisdictional Tax 1-4 Hours
Focus on the main systems for taxing transactions involving more than one jurisdiction, as well as how these systems mitigate double taxation and approaches to preventing abuses of the system.

ACC 184.13, 284.13, 384.13, 484.13 Tax Practicum 1-4 Hours
Work with the Tax Help Program that partners with the IRS to implement the Volunteer Income Tax Assistance (VITA) program for low-income filers.

ACC 184.4, 284.4, 384.4, 484.4 Tax Planning for Business Entities 1-4 Hours

ACC 184.5, 284.5, 384.5, 484.5 Family Tax Planning—Estates, Trusts, and Gifts 1-4 Hours

ACC 184.7, 284.7, 384.7, 484.7 Fundamentals of Taxation—Advanced Topics 1-4 Hours

ACC 184.8, 284.8, 384.8, 484.8 Miscellaneous Tax Topics 1-4 Hours

ACC 184.9, 284.9, 384.9, 484.9 Oil and Gas Taxation 1-4 Hours
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 186E, 286E, 386E Topics in Accounting 1-3 Hours

ACC 386K Topics in Accounting Theory 3 Hours
Financial accounting theory; current pronouncements on theory; problems of income determination; accounting research and research methodology applied to accounting issues.

ACC 386K.1 Contemporary Accounting Topics 3 Hours

ACC 386K.2 Introduction to Research Methodology in Accounting 3 Hours

ACC 386K.3 Empirical Research in Accounting 3 Hours

ACC 386K.4 Analytical Research in Accounting 3 Hours

ACC 386K.5 Behavioral Research in Accounting 3 Hours

ACC 386K.6 Doctoral Research Topics 3 Hours

ACC 386K.7 Foundations of Financial Accounting Research 3 Hours

ACC 287, 387 Topics in Profit Planning and Control 2-3 Hours

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.

ACC 287.1, 387.1 Introduction to Managerial Accounting 2-3 Hours

ACC 287.2, 387.2 Topics in Profit Planning and Control 2-3 Hours

ACC 287.3, 387.3 Strategic Cost 2-3 Hours

ACC 287.4, 387.4 Strategic Control Systems 2-3 Hours

ACC 287.5, 387.5 Performance Management and Control 2-3 Hours

ACC 287.6, 387.6 The Strategic Chief Financial Officer 2-3 Hours

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.

ACC 191S, 291S, 391S, 691S Independent Study 1,2,3,6 Hours

ACC 192N, 292N, 392N, 492N, 592N, 692N Master in Professional Accounting Internship 1-6 Hours

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.

ACC 698 Thesis 6 Hours

ACC 398R Master's Report 3 Hours

Preparation of a report to fulfill the requirement for the master's degree under the report option.

ACC 399W, 699W, 999W Dissertation 3,6,9 Hours