Accountancy (ACC) - Graduate Courses

Courses

ACC 400/500 Cr.1-3
Accountancy Forum
Emphasis will be on examination and study of current accountancy issues. Topics will vary from semester to semester. Repeatable for credit - maximum six. Consent of department. Offered Occasionally.

ACC 418/518 Cr.3
Business Law for Accountants
The study of law as it relates to the professional accountant’s need for an understanding of the legal environment. Among topics included are an accountant’s legal responsibility, federal security regulation, antitrust laws, employer-employee relationship, bankruptcy, forms of business organization, estates and trusts, commercial paper, contracts and insurance. Prerequisite: BUS 205. Offered Fall, Spring.

ACC 421/521 Cr.3
Advanced Accounting
Theory and principles of accounting as they relate to the environment of financial reporting and the definition of the reporting entity. Complex business combinations are considered under the purchase and pooling-of-interests methods of reporting for mergers, consolidations, and parent-subsidiary relationships. Reporting for advanced partnership problems, fiduciary responsibilities, and governmental and not-for-profit organizations in consideration of the legal nature of each entity and its particular financial reporting environment. Prerequisite: ACC 322. Offered Fall, Summer.

ACC 430/530 Cr.3
Taxation II
A study of advanced tax law affecting individuals and businesses. This course will include advanced tax planning and research. Prerequisite: ACC 330. Offered Fall, Spring.

ACC 435/535 Cr.3
Governmental and Institutional Accounting
A study of accounting techniques as applied to the accounting systems of a governmental unit: federal, state and local or political subdivisions and public institutions such as schools, hospitals and other not-for-profit institutions. Emphasis is placed on fund accounting as distinguished from profit-motive accounting. Prerequisites: ACC 322 or equivalent as determined by accounting department chair and class instructor. Offered Occasionally.

ACC 438/538 Cr.3
Principles of Auditing
Introduces the student to auditing, attestation, and assurance services. Topics include: client acceptance, audit planning, client internal control systems, audit risk, materiality, audit evidence, audit sampling, audit documentation, engagement quality control, professional ethics, legal liability, and the audit, attestation or assurance report issues by the auditor. The sources of authoritative standards and interpretations addressed in the course include: Audit Standards issued by the Public Company Accounting Oversight Board applied to clients that are required to report to the United States Securities and Exchange Commission, Statements on Auditing Standards for all other clients, and the Code of Professional Conduct issued by the American Institute of Certified Public Accountants. Prerequisite: MTH 145; ACC 322, ACC 327. Offered Fall, Spring.

ACC 703 Cr.2
Accounting for Business Decisions
An examination of basic financial statements and accounting systems. Emphasis on statement analysis, cash flows, inventory methods, long-term assets and tax consideration. Capital markets, financing and other liabilities will be covered. This course is offered as an Internet course. MBA foundation course. Offered Occasionally.

ACC 704 Cr.1
Accounting for Management Decisions
An overview of accounting information needed for informed management decisions. Topics include cost concepts and behavior, product costing, allocation and budgeting. This course is offered as an Internet course. MBA foundation course. Prerequisite: ACC 703. Offered Occasionally.

ACC 706 Cr.3
Survey of Financial Accounting
An analysis of accounting concepts as they relate to internal and external users of information contained in the financial reports such as: cash flow, revenue recognition, inter-corporate investments, inventory, liabilities, and auditor’s opinion. Offered Occasionally.

ACC 797 Cr.1-3
Independent Study
Individual reading or research under the guidance of a staff member. Registration with the consent of the student's regular adviser, the instructor, and the department chairperson. Approval form available in the Office of the Dean of the College of Business Administration. Form must be completed prior to registration. Repeatable for credit - maximum 3. Prerequisite: admission to the MBA Program with a minimum 3.50 cum GPA; completed a minimum of 21 credits in the MBA Program. Maximum of three credits of independent study in any combination of ACC 797, ECO 797, FIN 797, MGT 797 and MKT 797. Consent of instructor. Offered Occasionally.