# ACCOUNTING (ACCT)

**ACCT 2003 Survey of Accounting**  
**Prerequisites:** 24 semester credit hours.  
**Description:** Introduction to financial and managerial accounting concepts and objectives. May not be used for degree credit with ACCT 2103 and ACCT 2203.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3 Contact: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

**ACCT 2103 Financial Accounting**  
**Prerequisites:** 24 semester credit hours, including ENGL 1113 and MATH 1483 or equivalent.  
**Description:** Financial accounting concepts and the use of financial accounting information in decision-making.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3 Contact: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

**ACCT 2203 Managerial Accounting**  
**Prerequisites:** ACCT 2103.  
**Description:** Managerial accounting concepts and objectives, planning and control of sales and costs, analysis of costs and profits.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3 Contact: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

**ACCT 3001 Practicum in Professional Accounting I**  
**Prerequisites:** ACCT 2003 with a grade of "B" or better or both ACCT 2103 and ACCT 2203 with a grade of "B" or better.  
**Description:** Study of current and emerging issues in the accounting profession. Graded on a pass-fail basis.  
**Credit hours:** 1  
**Contact hours:** Lecture: 1 Contact: 1  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

**ACCT 3003 Foundational Accounting Skills**  
**Prerequisites:** ACCT 2003 with a grade of "C" or better (or ACCT 2103 and ACCT 2203 with a grade of "C" or better).  
**Description:** Foundational skills and concepts underlying financial accounting and reporting. May not be used for degree credit with ACCT 3004.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3 Contact: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

**ACCT 3004 Foundational Accounting and Data Skills**  
**Prerequisites:** MSIS 2103 and ACCT 2003 (or both ACCT 2103 and ACCT 2203) with a grade of "C" or better.  
**Description:** Foundational skills and concepts underlying financial accounting and reporting and data analytics in accounting. May not be used for degree credit with ACCT 3003.  
**Credit hours:** 4  
**Contact hours:** Lecture: 3 Lab: 2 Contact: 5  
**Levels:** Undergraduate  
**Schedule types:** Lab, Lecture, Combined lecture and lab  
**Department/School:** Accounting  

**ACCT 3013 Federal Income Taxation**  
**Prerequisites:** ACCT 3004 or ACCT 3003 with a grade of "C" or better.  
**Description:** A basic federal income tax course covering concepts of taxation applicable to all taxable entities but primarily relating to individuals and sole proprietorships. Topics include income recognition, deductions, losses, credits, and basis and cost recovery concepts. This course also introduces students to primary tax law authorities, tax planning strategies, and preparation of individual income tax returns.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3 Contact: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

**ACCT 3103 Intermediate Accounting I**  
**Prerequisites:** ACCT 3003 with a grade of "C" or better (or ACCT 2103 and ACCT 2203 with a grade of "C" or better and a satisfactory score on a qualifying exam covering basic accounting concepts).  
**Description:** Theory and concepts underlying financial accounting and reporting. Previously offered as ACCT 3433 and ACCT 3303. May not be used for degree credit with ACCT 3104.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3 Contact: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

**ACCT 3104 Intermediate Accounting I and Data Analysis**  
**Prerequisites:** ACCT 3004 or ACCT 3003 with a grade of "C" or better.  
**Description:** Theory and concepts underlying financial accounting and reporting. Foundational accounting data analytics skills. May not be used for degree credit with ACCT 3103.  
**Credit hours:** 4  
**Contact hours:** Lecture: 3 Lab: 2 Contact: 5  
**Levels:** Undergraduate  
**Schedule types:** Lab, Lecture, Combined lecture and lab  
**Department/School:** Accounting  

**ACCT 3113 Intermediate Accounting II**  
**Prerequisites:** ACCT 3104 or ACCT 3103 with a grade of "C" or better  
**Description:** Theory and concepts underlying financial accounting and reporting. Continuation of ACCT 3103. Previously offered as ACCT 4433 and ACCT 3403.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3 Contact: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting
ACCT 3203 Cost Accounting  
Prerequisites: ACCT 3004 or ACCT 3003 with a grade of "C" or better and STAT 2013, STAT 2023, or STAT 2053.  
Description: Cost accumulation systems, allocating product costs, planning and controlling costs, standard costing, and profitability analysis.  
Credit hours: 3  
Contact hours: Lecture: 3 Contact: 3  
Levels: Undergraduate  
Schedule types: Lecture  
Department/School: Accounting  

ACCT 3603 Accounting Information Systems  
Prerequisites: ACCT 3004 or ACCT 3003 with a grade of "C" or better.  
Description: Accounting system design and installation. Course previously offered as ACCT 4603.  
Credit hours: 3  
Contact hours: Lecture: 3 Contact: 3  
Levels: Undergraduate  
Schedule types: Lecture  
Department/School: Accounting  

ACCT 4033 Advanced Federal Income Taxation  
Prerequisites: ACCT 3013 with a grade of "C" or better.  
Description: Federal income tax law applicable to individuals, corporations, partnerships, trusts and estates, and other specialized topics. Previously offered as ACCT 4603.  
Credit hours: 3  
Contact hours: Lecture: 3 Contact: 3  
Levels: Undergraduate  
Schedule types: Lecture  
Department/School: Accounting  

ACCT 4133 Advanced Accounting  
Prerequisites: ACCT 3113 with a grade of "C" or better.  
Description: Accounting for business combinations and consolidations, accounting for governmental and not-for-profit entities. Previously offered as ACCT 4403.  
Credit hours: 3  
Contact hours: Lecture: 3 Contact: 3  
Levels: Undergraduate  
Schedule types: Lecture  
Department/School: Accounting  

ACCT 4233 Internal Auditing  
Prerequisites: ACCT 3104 (or ACCT 3103) and ACCT 3603 with a grade of "C" or better.  
Description: Examination of theory and practices utilized by internal auditors in performing audit and consulting activities to assure an organization's operational effectiveness, efficiency, and control over resources. Previously offered as ACCT 4203.  
Credit hours: 3  
Contact hours: Lecture: 3 Contact: 3  
Levels: Undergraduate  
Schedule types: Lecture  
Department/School: Accounting  

ACCT 4503 External Auditing  
Prerequisites: ACCT 3104 (or ACCT 3103) and ACCT 3603 with a grade of "C" or better.  
Description: Auditing theory, procedures, and practices.  
Credit hours: 3  
Contact hours: Lecture: 3 Contact: 3  
Levels: Undergraduate  
Schedule types: Lecture  
Department/School: Accounting  

ACCT 4553 Ethics for Public Accountants  
Prerequisites: ACCT 3113 with a grade of "C" or better.  
Description: Basic theories of ethics, including moral reasoning, moral values, relativity and objectivity, freedom and responsibility. Lecture and case approach for examination of issues such as independence, integrity, objectivity, client relationships, employee-employer relations, advertising, preferential treatment, core values and the corporation, and corporate governance, such as Sarbanes-Oxley Act, Foreign Corrupt Practices Act, and SEC regulations.  
Credit hours: 3  
Contact hours: Lecture: 3 Contact: 3  
Levels: Undergraduate  
Schedule types: Lecture  
Department/School: Accounting  

ACCT 4623 Expanding Accounting Horizons in the U.S. for Non-Majors  
Prerequisites: ACCT 2003 with a grade of "C" or better (or both ACCT 2103 and ACCT 2203 with a grade of "C" or better).  
Description: A visit to a region or regions within the United States. An integrated approach to the organization, economic, political, historical, and technological issues impacting the firms, industries, or standard setters visited. May not be used for degree credit with ACCT 4723.  
Credit hours: 3  
Contact hours: Lecture: 3 Contact: 3  
Levels: Undergraduate  
Schedule types: Lecture  
Department/School: Accounting  

ACCT 4723 Expanding Accounting Horizons in the US  
Prerequisites: ACCT 3004 or ACCT 3003 with a grade of "C" or better.  
Description: A visit to a region or regions within the United States. An integrated approach to the organizational, economic, political, historical, and technological issues impacting the firms, industries, and standard setters visited. Effect on the accounting profession of the firms, industries, and standard setters visited is also examined. May not be used for degree credit with ACCT 4623.  
Credit hours: 3  
Contact hours: Lecture: 3 Contact: 3  
Levels: Undergraduate  
Schedule types: Lecture  
Department/School: Accounting  

ACCT 4743 Oil and Gas Accounting  
Prerequisites: ACCT 3104 or ACCT 3103 with a grade of "C" or better.  
Description: Generally accepted accounting practices and procedures in the oil and gas industry. May not be used for degree credit with ACCT 5133.  
Credit hours: 3  
Contact hours: Lecture: 3 Contact: 3  
Levels: Undergraduate  
Schedule types: Lecture  
Department/School: Accounting  

ACCT 4753 Accounting (ACCT)
ACCT 4763 International Accounting Abroad  
**Prerequisites:** ACCT 2003 with a grade of "C" or better or consent of instructor.  
**Description:** A visit to a location or locations outside the United States. An integrated approach to the cultural, economic, political, historical, and technological effects of the region on international accounting. Comparison of the accounting issues of the region to that of the U.S.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3 Contact: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 4901 Advanced Accounting Tools and Technologies  
**Prerequisites:** ACCT 3113 with a grade of "C" or better.  
**Description:** Advanced accounting analytics and technology skills.  
**Credit hours:** 1  
**Contact hours:** Lecture: 1 Contact: 1  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 4911 Practicum in Professional Accounting II  
**Prerequisites:** ACCT 3113 with a grade of "C" or better; ACCT 4901 with a grade of "C" or better or concurrent enrollment; declared BSBA-Accounting major or minor.  
**Description:** Study of current and emerging issues in the accounting profession, focusing on the impact of emerging technology.  
**Credit hours:** 1  
**Contact hours:** Lecture: 1 Contact: 1  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 4930 Accounting Projects  
**Prerequisites:** ACCT 3113 and ACCT 3203 with a grade of "C" or better and consent of instructor.  
**Description:** Special topics, projects and independent study in accounting. Previously offered as ACCT 4010. Offered for variable credit, 1-9 credit hours, maximum of 9 credit hours.  
**Credit hours:** 1-9  
**Contact hours:** Contact: 1-9 Other: 1-9  
**Levels:** Undergraduate  
**Schedule types:** Independent Study  
**Department/School:** Accounting

ACCT 4933 Internship in Accounting  
**Prerequisites:** ACCT 3113 with a grade of "C" or better.  
**Description:** Supervised internship in public accounting, industry, government, or not-for-profit sector. May not be used for degree credit with ACCT 5830. Graded on a pass-fail basis.  
**Credit hours:** 3  
**Contact hours:** Contact: 3 Other: 3  
**Levels:** Undergraduate  
**Schedule types:** Independent Study  
**Department/School:** Accounting

ACCT 4963 CPA Review  
**Prerequisites:** ACCT 4133 with a grade of "C" or better of concurrent enrollment and completion of 135 credit hours.  
**Description:** Review of context and skills tested on the Certified Public Accountant exam. Does not count toward upper-level accounting requirements for CPA Exam eligibility. May not be used for degree credit with ACCT 5994. Graded on a pass-fail basis.  
**Credit hours:** 3  
**Contact hours:** Contact: 3 Other: 3  
**Levels:** Undergraduate  
**Schedule types:** Independent Study  
**Department/School:** Accounting

ACCT 5003 Advanced Federal Income Taxation  
**Prerequisites:** Admission to MS in accounting.  
**Description:** Federal income tax law applicable to individuals, corporations, partnerships, trusts and estates, and other specialized topics. Previously offered as ACCT 4033. May not be used for degree credit with ACCT 4033.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3 Contact: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 5013 Tax Research  
**Prerequisites:** Admission to MS in accounting.  
**Description:** Development and administration of federal tax law with emphasis on the development of tax research skills.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3 Contact: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 5043 Partnership Taxation  
**Prerequisites:** Admission to MS in accounting and completion of ACCT 5013.  
**Description:** Federal income tax laws applicable to partners and partnerships.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3 Contact: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 5053 Corporate Taxation  
**Prerequisites:** Admission to MS in accounting and completion of ACCT 5013.  
**Description:** Federal income tax law applicable to corporations and shareholders.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3 Contact: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting
ACCT 5093 Reimagine: Innovative Accounting and Analytics Mindset  
**Prerequisites:** Admission to the MS in Accounting Program.  
**Description:** Focus on improving innovation, creativity, leadership and communication skills related to the accounting function.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

ACCT 5103 Seminar in Contemporary Accounting Theory I  
**Prerequisites:** Admission to MS in accounting.  
**Description:** Origins and development of accounting theory. Critical study of issues in contemporary accounting theory.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

ACCT 5113 Financial Accounting Research  
**Prerequisites:** Admission to MS in accounting.  
**Description:** Research and presentation of solutions for complex issues in contemporary accounting practice; using databases, SEC, FASB, AICPA, IASB, as well as other publicly available information.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

ACCT 5133 Oil and Gas Accounting  
**Prerequisites:** Admission to MS in accounting.  
**Description:** Financial accounting and reporting for oil and gas operations.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

ACCT 5153 Financial Statement Analysis  
**Prerequisites:** Admission to MS in accounting.  
**Description:** Study of the demand and supply of financial data, properties of numbers derived from financial statements, the role of financial information in investment decisions, and features of the decision-making environment. Previously offered as ACCT 5313.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

ACCT 5183 MBA Financial Reporting  
**Prerequisites:** Admission to a SSB graduate program or consent of MBA director.  
**Description:** Fundamentals of financial reporting, preparation and analysis of financial statements, and the role of financial accounting in decision making. Previously offered as ACCT 5103.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

ACCT 5283 MBA Managerial Accounting  
**Prerequisites:** ACCT 5183 and admission to MBA program or consent of MBA director.  
**Description:** Interpretation of accounting data in planning, controlling and decision-making.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

ACCT 5503 Advanced Auditing  
**Prerequisites:** Admission to MS in accounting.  
**Description:** Auditing theory, procedures and practices.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

ACCT 5563 State and Local Taxation  
**Prerequisites:** Admission to the MS in Accounting Program and ACCT 5013.  
**Description:** State and local income tax law applicable to corporations and sole proprietorships.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

ACCT 5603 Advanced Accounting-based Information Systems  
**Prerequisites:** Admission to MS in accounting.  
**Description:** Concepts underlying the design and use of an effective accounting information system.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

ACCT 5623 Contemporary Issues in Taxation  
**Prerequisites:** Admission to the MS in Accounting Program and ACCT 5013.  
**Description:** Contemporary issues in taxation.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

ACCT 5632 Expanding Accounting Horizons in the US  
**Prerequisites:** Admission to MS in accounting.  
**Description:** A visit to a region or regions within the United States. An integrated approach to the organizational, economic, political, historical, and technological issues impacting the firms, industries, and standard settlers visited. Effect on the accounting profession of the firms, industries, and standard settlers visited is also examined.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting
<table>
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<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Prerequisites</th>
<th>Description</th>
<th>Levels</th>
<th>Contact hours</th>
<th>Credit hours</th>
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<tr>
<td>ACCT 5763</td>
<td>International Accounting Abroad</td>
<td>Admission to MS in accounting.</td>
<td>A visit to a location or locations outside the United States. An integrated approach to the cultural, economic, political, historical, and technological effects of the region on international accounting. Comparison of the accounting issues of the region to that of the U.S.</td>
<td>Graduate</td>
<td>Lecture: 3 Contact: 3</td>
<td>1-3 Other: 3</td>
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<tr>
<td>ACCT 5783</td>
<td>MBA International Acct</td>
<td>ACCT 5183 and admission to MBA program or consent of MBA director.</td>
<td>Diversity in financial reporting across countries and its effect on global capital flows. Corporate financial information across borders. Accounting in emerging markets.</td>
<td>Graduate</td>
<td>Lecture: 3 Contact: 3</td>
<td>1-3 Other: 3</td>
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<tr>
<td>ACCT 5830</td>
<td>Graduate Internship in Accounting</td>
<td>Admission to MS in accounting. Completion of either MSIS 5393 or department approved Excel program.</td>
<td>Supervised internship in public accounting, industry, or not-for-profit organizations. May be counted as elective hours only. Previously offered as ACCT 5900. May not be used for degree credit with ACCT 4933. Graded on a pass-fail basis. Offered for variable credit, 1-3 credit hours, maximum of 3 credit hours.</td>
<td>Graduate</td>
<td>Lecture: 3 Contact: 3</td>
<td>1-3 Other: 3</td>
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<td>ACCT 5840</td>
<td>Special Topics and Individual Work in Accounting</td>
<td>Admission to MS in accounting and consent of instructor.</td>
<td>Individual work on special topics, projects or readings selected to acquaint students with significant accounting literature. Previously offered as ACCT 5110. Offered for variable credit, 1-10 credit hours, maximum of 10 credit hours.</td>
<td>Graduate</td>
<td>Lecture: 1-10 Contact: 1-10</td>
<td>1-10 Other: 1-10</td>
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<tr>
<td>ACCT 5880</td>
<td>MBA Special Topics in Accounting</td>
<td>ACCT 5183 and admission to MBA program or consent of MBA director.</td>
<td>Individual work on special topics, projects or readings to acquaint students with accounting literature. Offered for variable credit, 1-3 credit hours, maximum of 3 credit hours.</td>
<td>Graduate</td>
<td>Lecture: 3 Contact: 3</td>
<td>1-3 Other: 3</td>
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<tr>
<td>ACCT 5994</td>
<td>CPA Review</td>
<td></td>
<td>Review of content and skills tested on the Certified Public Accountant exam. May not be used for degree credit with ACCT 4963. Previously offered as ACCT 5990.</td>
<td>Graduate</td>
<td>Lecture: 3 Contact: 3</td>
<td>4 Other: 4</td>
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<tr>
<td>ACCT 6000</td>
<td>Doctoral Research and Thesis</td>
<td>Approval of advisory committee.</td>
<td>For students working on the doctoral degree. Offered for variable credit, 1-18 credit hours, maximum of 36 credit hours.</td>
<td>Graduate</td>
<td>Lecture: 3 Contact: 3</td>
<td>1-18 Other: 1-18</td>
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<tr>
<td>ACCT 6110</td>
<td>Graduate Readings and Special Topics in Accounting</td>
<td>Consent of supervising professor and coordinator of graduate programs in accounting.</td>
<td>Supervised reading of significant literature and study of special topics not covered in regularly scheduled accounting courses. Offered for variable credit, 1-3 credit hours, maximum of 20 credit hours.</td>
<td>Graduate</td>
<td>Lecture: 3 Contact: 3</td>
<td>1-3 Other: 1-3</td>
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<tr>
<td>ACCT 6703</td>
<td>Seminar in Accounting Research</td>
<td>Doctoral student status and consent of coordinator of graduate programs in accounting.</td>
<td>The theoretical literature and research methodology in accounting.</td>
<td>Graduate</td>
<td>Lecture: 3 Contact: 3</td>
<td>3 Other: 3</td>
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<tr>
<td>ACCT 6803</td>
<td>Capital Markets Research in Accounting</td>
<td>Consent of supervising professor and coordinator (or director) of the doctoral program in accounting.</td>
<td>This course introduces empirical accounting research literature, particularly in the areas of capital markets, security valuation, and determinants of accounting choices made by managers. Students read and discuss several papers that examine a broad range of research questions and that use a variety of empirical research techniques. The course is designed to enable the student to understand and appreciate extant research, and help the student develop the skills necessary to conduct their own research.</td>
<td>Graduate</td>
<td>Lecture: 3 Contact: 3</td>
<td>3 Other: 3</td>
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Department/School: Accounting
ACCT 6903 Analytical and Archival Research
Prerequisites: Consent of supervising professor and coordinator (or director) of the doctoral program in accounting.
Description: This course introduces analytical research literature in the areas of accounting, finance, and economics. Students read and discuss several papers that examine a broad range of research questions and that address those questions using analytical and archival research techniques. The course is designed to enable the student to understand and appreciate extant research, and help the student develop the skills necessary to conduct their own research.
Credit hours: 3
Contact hours: Lecture: 3 Contact: 3
Levels: Graduate
Schedule types: Lecture
Department/School: Accounting