SCHOOL OF ACCOUNTING

Courses

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 "C" or better or both ACCT 2103 and ACCT 2203 with a grade of "C" 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 3002 Practicum in Professional Accounting II
Prerequisites: ACCT 3001 with a grade of "C" or better or both ACCT 2103 and ACCT 2203 with a grade of "C" or better.
Description: Continuation of ACCT 3001. Previously offered as ACCT 4433
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 3004 Foundational Accounting and Data Skills
Prerequisites: (MSIS 2103 or AGEC 3213) with a grade of "C" or better 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 knowledge and skills required of early career accountants. Topics likely to include concepts of taxation applicable to all taxable entities but primarily relating to individuals and sole proprietorships. Additional topics likely to include income recognition, deductions, losses, credits, and basis and cost recovery concepts. This course is also likely to introduce 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 or STAT 2023 or STAT 2053 with a grade of "C" or better.
Description: Cost accounting knowledge and skills required of early career
accountants. Topics covered likely to include cost accumulation systems,
allocation, 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 and Data Analytic Tools
Prerequisites: ACCT 3004 or ACCT 3003 with a grade of "C" or better.
Description: Accounting information systems knowledge and skills
required of early career accountants. Topics likely to include accounting
system design and installation, and related internal controls, as well as
relevant data analytic tools. Course 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: Advanced accounting knowledge and skills required of early
career accountants. Topics likely to include 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) with a grade of "C" or better and
ACCT 3603 with a grade of "C" or better or concurrent enrollment.
Description: Internal auditing theory, procedures, and practices required
of early career accountants. 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) with a grade of "C" or better and
ACCT 3603 with a grade of "C" or better or concurrent enrollment.
Description: External auditing theory, procedures, and practices required
of early career accountants.
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: Ethics concepts and applications required of early career
accountants. Topics likely to include 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, and 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. 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 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 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:** 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 of at least 320 hours in public accounting, industry, government, or not-for-profit sector. Does not count toward upper-level accounting requirements for CPA Exam eligibility in all states. 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 4943 CIA Review**

**Prerequisites:** ACCT 3113 with a "C" or better, and ACCT 4233 with a "C" or better or concurrent enrollment.

**Description:** Review of content and skills tested on the Certified Internal Auditor exam. Does not count toward upper-level accounting requirements for CPA Exam eligibility in all states. Graded on a pass-fail basis. Please see instructor for additional costs associated with the course and related materials. May not be used for degree credit with ACCT 4953, ACCT 4963, ACCT 4970, or ACCT 5994.

**Credit hours:** 3

**Contact hours:** Contact: 3 Other: 3

**Levels:** Undergraduate

**Schedule types:** Independent Study

**Department/School:** Accounting

**ACCT 4953 CMA Review**

**Prerequisites:** ACCT 3113, ACCT 3203, and FIN 3113, all with a "C" or better.

**Description:** Review of content and skills tested on the Certified Management Accountant exam. Does not count toward upper-level accounting requirements for CPA Exam eligibility in all states. Graded on a pass-fail basis. Please see instructor for additional costs associated with the course and related materials.

**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 in all states. May not be used for degree credit with ACCT 5994. Graded on a pass-fail basis. Please see instructor for additional costs associated with the course and related materials.

**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

**Additional Fees:** Business Graduate Program fee of $6 per credit hour applies.
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
Additional Fees: Business Graduate Program fee of $6 per credit hour applies.

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. Please see Program Coordinator for additional costs associated with the course, related travel costs and scholarship opportunities.
Credit hours: 3
Contact hours: Lecture: 3 Contact: 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 Contact: 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 Contact: 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 Contact: 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 Contact: 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.
Credit hours: 3
Contact hours: Lecture: 3 Contact: 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 Contact: 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 Contact: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  
**Additional Fees:** Business Graduate Program fee of $6 per credit hour applies.

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 Contact: 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 Contact: 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 Contact: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 5625 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 Contact: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 5723 MBA International Acct  
**Prerequisites:** ACCT 5183 and admission to MBA program or consent of MBA director.  
**Description:** Diversity in financial reporting across countries and its effect on global capital flows. Corporate financial information across borders. Accounting in emerging markets.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3 Contact: 3  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 5733 Graduate Internship in Accounting  
**Prerequisites:** Admission to MS in accounting. Completion of either MSIS 5393 or department approved Excel program.  
**Description:** Minimum 320-hour supervised internship in an accounting-related function. May be counted as elective hours only. May not be used for degree credit with ACCT 4933. Graded on a pass-fail basis. Supervised internship in public accounting, industry, or not-for-profit organizations. May be counted as elective hours only. Previously offered as ACCT 5900 and ACCT 5830. May not be used for degree credit with ACCT 4933. Graded on a pass-fail basis.  
**Credit hours:** 3  
**Contact hours:** Contact: 3 Other: 3  
**Levels:** Graduate  
**Schedule types:** Independent Study  
**Department/School:** Accounting

ACCT 5750 Special Topics and Individual Work in Accounting  
**Prerequisites:** Admission to MS in accounting and consent of instructor.  
**Description:** 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.  
**Credit hours:** 1-10  
**Contact hours:** Lecture: 1-10 Contact: 1-10  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  
**Additional Fees:** Business Graduate Program fee of $6 per credit hour applies.
ACCT 5880 MBA Special Topics in Accounting
Prerequisites: ACCT 5183 and admission to MBA program or consent of MBA director.
Description: 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.
Credit hours: 1-3
Contact hours: Contact: 1-3 Other: 1-3
Levels: Graduate
Schedule types: Independent Study
Department/School: Accounting

ACCT 5994 CPA Review
Prerequisites: Admission to MS in accounting program.
Description: Review of content and skills tested on the Certified Public Accountant exam. May not be used for degree credit with ACCT 4963. Please see Program Coordinator for additional costs associated with the course and related materials. Previously offered as ACCT 5990.
Credit hours: 4
Contact hours: Contact: 4 Other: 4
Levels: Graduate
Schedule types: Independent Study
Department/School: Accounting
Additional Fees: Business Graduate Program fee of $6 per credit hour applies.

ACCT 6000 Doctoral Research and Thesis
Prerequisites: Approval of advisory committee.
Description: For students working on the doctoral degree. Offered for variable credit, 1-18 credit hours, maximum of 36 credit hours.
Credit hours: 1-18
Contact hours: Contact: 1-18 Other: 1-18
Levels: Graduate
Schedule types: Independent Study
Department/School: Accounting

ACCT 6110 Graduate Readings and Special Topics in Accounting
Prerequisites: Consent of supervising professor and coordinator of graduate programs in accounting.
Description: 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.
Credit hours: 1-3
Contact hours: Contact: 1-3 Other: 1-3
Levels: Graduate
Schedule types: Independent Study
Department/School: Accounting

ACCT 6703 Seminar in Accounting Research
Prerequisites: Doctoral student status and consent of coordinator of graduate programs in accounting.
Description: The theoretical literature and research methodology in accounting.
Credit hours: 3
Contact hours: Lecture: 3 Contact: 3
Levels: Graduate
Schedule types: Lecture
Department/School: Accounting

ACCT 6803 Capital Markets Research in Accounting
Prerequisites: Consent of supervising professor and coordinator (or director) of the doctoral program in accounting.
Description: 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.
Credit hours: 3
Contact hours: Lecture: 3 Contact: 3
Levels: Graduate
Schedule types: Lecture
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