

ACCOUNTING (ACC)

ACC 410 Financial Accounting III (3)

Prerequisite(s): ACC 310 with a minimum grade of C. A detailed study of business expansion including combinations and international operations, and an overview of partnership accounting.

ACC 470 Internal Auditing (3)

Prerequisite(s): ACC 301, ACC 310, and ACC 360 (minimum grade of "C" required for all prerequisites).

The theory and practice of internal auditing with coverage including internal control, risks and control of information technology, management of internal audit, data analytics and sampling, and communicating engagement results.

ACC 476 Advanced Income Tax Accounting (3)

Prerequisite(s): ACC 372 with a minimum grade of C. Advanced federal income tax topics including property transactions and international taxation issues.

The course also focuses on the taxation of corporations, S corporations, and partnerships. Limited coverage is provided on the taxation of trusts and estates as well as the alternative minimum tax. Understanding the implementation of the current regulations as well as tax planning strategies are discussed.

ACC 490 Advanced Auditing (3)

Prerequisite(s): Senior standing and ACC 477 with a minimum grade of C. The practical application of auditing concepts and standards. An understanding of auditing principles is reinforced and explained by exposure to problems and cases.

ACC 497 Seminar in Accounting (3)

Prerequisite for Undergraduate: Senior accounting majors only. Prerequisites for Graduate: ACC 200 or BA 511. Examines critical accounting topics through intensive review of current literature and pronouncements. Assesses student's ability to effectively communicate accounting information.

ACC 512 Accounting Information Analysis (3)

Prerequisite(s): BA 511 or equivalent. Analysis and use of accounting data as a tool for managerial decision making; analysis of financial reporting, cost behavior, budgeting, and decision making.

ACC 589 Internship in Accounting (3)

Prerequisite(s): Approval of the instructor and approval of the MBA Director.

Provides the graduate student with practical experience in the field of accounting via a real-world work experience arrangement with an accounting firm. Grades: Pass/Fail.

ACC 598 Independent Research (3)

Prerequisite(s): Completion of 18 semester hours of graduate courses including a three semester hour quantitative course. Approval of the instructor and approval of the MBA Director. In-depth study of selected topic(s).