

# Accountancy

## School of Accountancy 303 Cornell Hall (573)882-4463

Vairam Arunachalam, Director, School of Accountancy and PwC/Silvoso Distinguished Professor

Shannon Ferguson, Director, 150-hour and Master of Accountancy Programs

TBD, Assistant Director, 150-Hour and Master of Accountancy Programs

### Academic Advising Contact

School of Accountancy  
303 Cornell Hall  
(573) 882-4463

### Scholarship Contact

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The accountancy program at the University of Missouri has long been nationally recognized for its excellence. MU accountancy faculty have published leading textbooks and research articles and have served at high levels in numerous professional accounting associations. Accountancy prepares students for the competitive field of accounting with a combination of classroom study, practical experience, and student organizations.

Students wanting to explore accountancy as a major should take ACCTCY 2036 or ACCTCY 2026.

## Admissions

For undergraduate students, the Bachelor of Science and Master of Accountancy degree programs are merged into an integrated 150-hour curriculum to be entered into as a junior. The School of Accountancy also offers a Master of Accountancy degree offered both online and in-person as well as an accounting minor.

Admission decisions will be made at the end of the spring semester for *fall admissions only*. Meeting the minimum requirements does not guarantee admission. Admission cutoffs will be revised each year in order to control accountancy undergraduate enrollment at a limit that can be served with current authorized faculty staffing and still maintain program quality and meet accreditation guidelines.

Students not admitted to the 150 credit hour degree program in the School of Accountancy may meet Trulaske College of Business admission requirements and transfer into a business administration emphasis area, depending on available space.

A student may take no more than six credit hours of 3000 or higher business courses through non-MU courses off campus, excluding ACCTCY 3326, ACCTCY 3328, ACCTCY 3346, ACCTCY 3347, ACCTCY 4353, ACCTCY 4940 and ACCTCY 7940. Study abroad courses are also excluded from this requirement.

## Faculty

**Professor** V. Arunachalam\*\*, I. K. Khurana\*\*, E. G. Mauldin\*\*, K. W. Shaw\*\*

**Associate Professor** M. Glendening\*\*, S. Neuman\*\*

**Assistant Professor** L. Baer\*\*, M. Chy\*\*, M. Cowx, K. Czerney\*\*, W. Demere\*\*, H. Kyung\*\*, F. Silva\*\*

**Associate Teaching Professor** K. Hockman\*, T. Hurley\*, B. Runyan\*, C. Prestigiacomio\*

**Assistant Teaching Professor** E. Bartley\*, K. Gingrich\*

\* Graduate Faculty Member - membership is required to teach graduate-level courses, chair master's thesis committees, and serve on doctoral examination and dissertation committees.

\*\* Doctoral Faculty Member - membership is required to chair doctoral examination or dissertation committees. Graduate faculty membership is a prerequisite for Doctoral faculty membership.

## Undergraduate

- BSAcc in Accountancy (<http://catalog.missouri.edu/collegeofbusiness/accountancy/bsacc-accountancy/>)
- Minor in Accountancy (<http://catalog.missouri.edu/collegeofbusiness/accountancy/minor-accountancy/>)

## Undergraduate Level

Information on students who are admitted to MU and who indicate an interest in becoming accountancy or business majors is subsequently forwarded to the Undergraduate Advising Office of the College of Business (111 Cornell Hall, 573-882-7073). Qualified applicants with less than 54 semester hours of college courses completed will be admitted to the lower level of the Trulaske College of Business. Applicants with more than 54 semester hours of college credit may be admitted to a specific upper level college of business program, e.g., the 150-Hour Accountancy Program, if they meet the program's admission requirements. Students who transfer into the Trulaske College of Business' upper or lower levels from another Mizzou school or college must submit a Transfer of Division form.

The combined BSAcc/MAcc (150-hour) program is open to qualified undergraduate students at Mizzou as well as qualified undergraduates who transfer to MU from other colleges and universities. Interested students not already admitted to Mizzou should visit the Office of Admissions website (<http://admissions.missouri.edu/apply/>). Undergraduate students are also responsible for completing all Trulaske College of Business requirements. These requirements can be found here (<http://catalog.missouri.edu/collegeofbusiness/#undergraduatetext>). A student must first be admitted to the Trulaske College of Business before they are eligible to apply to the 150-hr BSAcc/MAcc program.

## Admission to the Joint BSAcc and MAcc Degree Program

In the School of Accountancy, the bachelor's and master's degree programs are merged into an integrated 150-hour program. Students should be admitted to the BSAcc/MAcc degree program by the time they have completed 60 hours. Refer to the list of Pre-Accountancy (<http://catalog.missouri.edu/collegeofbusiness/accountancy/bsacc-accountancy/>) courses in the BSAcc (<http://catalog.missouri.edu/collegeofbusiness/accountancy/bsacc-accountancy/>) information which are required for admission.

Students must also complete the Professional Edge point requirements for admission to the School of Accountancy and for graduation. Students must earn a minimum of 70 EDGE points (maximum of 100) at the lower

level to be considered for official admittance to the upper level. Once admitted, students must earn a total of 200 EDGE points for graduation.

## Academic Standing - School of Accountancy

Accountancy students are in good academic standing if they maintain a cumulative UM grade point average of 3.0 or higher for all coursework subsequent to admission to the 150-hour Accountancy program. Failure to meet this requirement will result in a probationary semester, and if not rectified, potential dismissal from the program. Accountancy students are also subject to the probation and dismissal policies (<http://catalog.missouri.edu/collegeofbusiness/#undergraduatetext>) set by the Trulaske College of Business. An undergraduate who has been ineligible to enroll for a period of one year may be readmitted only on the approval of the Director of the 150-hour program in Accountancy. As a condition of readmission, the Director may set forth stipulations with regard to minimum standards of academic work that must be maintained by the student. After readmission, if the student again becomes ineligible to enroll, his or her ineligibility is considered permanent. Accountancy students entering the graduate portion of the 150-hour program should consult the Graduate School (<https://gradschool.missouri.edu/>) for academic standing policies for graduate students.

## Graduate

- MAcc in Accountancy (<http://catalog.missouri.edu/collegeofbusiness/accountancy/macc-accountancy/>)
- PhD in Accountancy (<http://catalog.missouri.edu/collegeofbusiness/accountancy/phd-accountancy/>)

## Robert J. Trulaske, Sr. College of Business School of Accountancy 303 Cornell Hall 573-882-4463

School of Accountancy Director: Vairam Arunachalam  
Director of 150 Hour and Master of Accountancy Programs: Shannon Ferguson  
Director of PhD Program: Kenneth Shaw

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## About Accountancy Graduate Programs

The School of Accountancy offers graduate work leading to the Master of Accountancy and Doctor of Philosophy degrees. Graduate programs in accountancy prepare students for advanced professional careers in public, private and governmental accounting, and for careers in teaching and research.

Alert to change and recognizing that accounting education at the graduate level should be ahead of current practice, the School's programs require course work stressing advanced knowledge in accounting theory and practice, quantitative methods, economics and business. Opportunities exist on and off campus for exchanging ideas with practicing accountants and for participating in the solution of their professional problems.

Among the school's special facilities are a comprehensive collection of accounting and investment services, computer databases, technical journals and microfilm copies of annual reports, government documents and doctoral dissertations.

## Funding

Fellowships, scholarships and teaching and research assistantships are available to qualified graduate students.

### ACCTCY 2010: Introduction to Accounting

Introduction to accounting for non-business majors. Emphasis on introducing students to business operations, as well as preparing and using management information and financial accounting information for business decisions (does not count as either ACCTCY 2036 or ACCTCY 2037).

**Credit Hours:** 3

**Prerequisites:** sophomore standing

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### ACCTCY 2026: Accounting I

An introduction to the field of accounting, this course covers the fundamentals of financial accounting. Business students at UMC must have advisor's approval. Credit may not be earned for both ACCTCY 2026 and ACCTCY 2036.

**Credit Hours:** 3

**Prerequisites:** Sophomore Standing

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### ACCTCY 2027: Accounting II

This course covers the fundamentals of managerial accounting and additional topics in financial accounting. Business students at UMC must have advisor's approval. Credit may not be earned for both ACCTCY 2027 and ACCTCY 2037. Course only offered through Mizzou Online (self paced).

**Credit Hours:** 3

**Prerequisites:** ACCTCY 2026, ACCTCY 2036 or ACCTCY 2136H

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### ACCTCY 2036: Accounting I

First part of two-part course focusing on the nature and use of managerial and financial accounting information for decision making in various business settings. Emphasizes use of accounting information by internal and external users. This course covers the fundamentals of financial accounting.

**Credit Hours:** 3

**Prerequisites:** Completion of 28 credit hours. May be restricted to lower-level business and lower-level accountancy students during early registration

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### ACCTCY 2037: Accounting II

Second part of two-part course focusing on the nature and use of managerial and financial accounting information for decision making in various business settings. Emphasizes use of accounting information by internal and external users. This course covers the fundamentals of managerial accounting.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 2026, ACCTCY 2036 or ACCTCY 2136H

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### ACCTCY 2136H: Honors Accounting I

First part of two-part course focusing on the nature and use of managerial and financial accounting information for decision making in various business settings. Emphasizes use of accounting information by internal and external users.

**Credit Hours:** 3

**Prerequisites:** sophomore standing in Accounting or Business, 3.3 or higher GPA. Honors eligibility required

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**ACCTCY 2137H: Honors Accounting II**

Continuation of Accountancy 2136H.

**Credit Hours:** 3

**Prerequisites:** C or better ACCTCY 2136H. Honors eligibility required

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**ACCTCY 2258: Computer-Based Data Systems**

Introduces the computer as a tool in the efficient operation of a business. Skills developed in the course include electronic information retrieval, information analysis using a spreadsheet, what-if analysis macro development, and information presentation. In addition, computer components, data storage, networks, and information technology are discussed.

**Credit Hours:** 3

**Prerequisites:** Sophomore standing

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**ACCTCY 3326: Financial Accounting Theory and Practice I**

Institutional structure, conceptual framework, and reporting standards and practices of financial accounting, with special emphasis on accounting for assets.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 2037 or ACCTCY 2137H or ACCTCY 2027. Restricted to Accountancy Majors

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**ACCTCY 3328: Accounting Information Systems**

Introduction to accounting information systems (AIS). General AIS concepts. Transaction processing systems and accounting cycles. Alternative platforms for computerized transaction processing. Database management and data modeling. Control concepts and design.

**Credit Hours:** 3

**Prerequisites or Corequisites:** MANGMT 3300

**Prerequisites:** ACCTCY 2037 or ACCTCY 2137H or ACCTCY 2027. Restricted to Accountancy Majors

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**ACCTCY 3346: Financial Accounting Theory and Practice II**

Continuation of Accountancy 3326, with special emphasis on income recognition and accounting for liabilities and ownership equity.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 3326. Restricted to Accountancy Majors

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**ACCTCY 3347: Cost and Managerial Accounting**

Activity based and traditional job order and process cost systems for service, merchandising, and multinational manufacturing companies; Cost accounting techniques and procedures for financial reporting by multinational companies. Strategic focus to management accounting measurement and reporting. Standard costs and variances, capital budgeting.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 2037 or ACCTCY 2137H or ACCTCY 2027. Restricted to Accountancy Majors

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**ACCTCY 4000: Accountancy Professional Speakers and Symposia**

(cross-leveled with ACCTCY 7000). This non-credit course, recommended for all accountancy majors, will provide exposure to issues in the accounting profession through professional speaker series and symposia. Components will include the Dawdy Speaker Series, Orin Ethics Symposium, and Symposia delivered by accounting firms and/or professional accounting organizations. This will be a non-credit, non-billed, no hours course.

**Credit Hours:** 0

**Prerequisites:** Accountancy Majors

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**ACCTCY 4301: Topics in Accounting**

Independent investigations, reports on approved topics.

**Credit Hour:** 1-3

**Prerequisites:** instructor's consent

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**ACCTCY 4353: Introduction to Taxation**

(cross-leveled with ACCTCY 7353). Introduction to the structure and conceptual foundation of the U.S. federal income tax system for individual taxpayers. Topics include income recognition, deductions, property transactions, trusts, and family wealth planning. This course also introduces students to legal tax research and preparation of individual income tax returns.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 2037 or ACCTCY 2137H or ACCTCY 2027. Restricted to accountancy majors only

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**ACCTCY 4356: Financial Accounting Concepts**

(cross-leveled with ACCTCY 7356). Current issues in the financial reporting of business corporations to external parties.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 2037 or ACCTCY 2137H or ACCTCY 2027 or ACCTCY 7310. Not open to accountancy majors

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**ACCTCY 4365: Governmental Accounting and Budgeting**

(cross-leveled with ACCTCY 7365). Introduction to government and not-for-profit accounting. Concepts and principles of fund accounting, budgeting, auditing, and financial reporting in government and not-for-profit entities.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 3326. Restricted to Accountancy Majors

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**ACCTCY 4384: Auditing Theory and Practice I**

(cross-leveled with ACCTCY 7384). Introduction to the auditing profession, assurance function, and generally accepted standards for conducting audits.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 3328 and ACCTCY 3346. Restricted to Accountancy Majors

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**ACCTCY 4940: Professional Accounting Internship**

(cross-leveled with ACCTCY 7940). Provides full-time professional accounting work experience of at least eight weeks duration. Graded on S/U basis only.

**Credit Hour:** 3-6

**Prerequisites:** Accountancy Majors only and 105 credit hours completed and ACCTCY 3326 and ACCTCY 3328 and ACCTCY 3346 and ACCTCY 3347 and ACCTCY 4353, and GPA of 3.0 or higher

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**ACCTCY 7000: Accountancy Professional Speakers and Symposia** (cross-leveled with ACCTCY 4000). This non-credit course, recommended for all accountancy majors, will provide exposure to issues in the accounting profession through professional speaker series and symposia. Components will include the Dawdy Speaker Series, Orin Ethics Symposium, and Symposia delivered by accounting firms and/or professional accounting organizations. This will be a non-credit, non-billed, no hours course. Graded on S/U basis only.

**Credit Hours:** 0

**Prerequisites:** Accountancy Majors

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**ACCTCY 7310: Accounting for Managers**

Introduction to understanding how accounting information is used to help make informed decisions in various business settings. Includes an introduction to basic financial and management accounting concepts and procedures.

**Credit Hours:** 3

**Prerequisites:** MBA or MSPA candidate, or departmental consent

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**ACCTCY 7353: Introduction to Taxation**

(cross-leveled with ACCTCY 4353). Introduction to the structure and conceptual foundation of the U.S. federal income tax system for individual taxpayers. Topics include income recognition, deductions, property transactions, trusts, and family wealth planning. This course also introduces students to legal tax research and preparation of individual income tax returns.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 2037 or ACCTCY 2137H or ACCTCY 2027. Restricted to accountancy majors only

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**ACCTCY 7356: Financial Accounting Concepts**

(cross-leveled with ACCTCY 4356). Current issues in the financial reporting of business corporations to external parties. Not open to accountancy majors.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 2037 or ACCTCY 2137H or ACCTCY 2027 or ACCTCY 7310

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**ACCTCY 7365: Governmental Accounting and Budgeting**

(cross-leveled with ACCTCY 4365). Introduction to government and not-for-profit accounting. Concepts and principles of fund accounting, budgeting, auditing, and financial reporting in government and not-for-profit entities.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 3326. Restricted to Accountancy Majors

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**ACCTCY 7384: Auditing Theory and Practice I**

(cross-leveled with ACCTCY 4384). Introduction to the auditing profession, assurance function, and generally accepted standards for conducting audits.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 3328 and ACCTCY 3346. Restricted to Accountancy Majors

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**ACCTCY 7940: Professional Accounting Internship**

(cross-leveled with ACCTCY 4940). Provides full-time professional accounting work experience of at least eight weeks duration. Graded on S/U basis only.

**Credit Hour:** 3-6

**Prerequisites:** Completion of undergraduate portion of 150 hour program (or equivalent) and consent of Internship Coordinator

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**ACCTCY 8363: Multi-Jurisdictional Tax**

This course takes a practical approach to exploring multistate and international tax concepts by focusing on tax issues that can arise as a company expands from a single business location into a multinational corporation. Part 1 of this course focuses on the economic, political, and constitutional constraints imposed on state and local taxation, including the due process clause, the commerce clause and state uniformity and equality clauses. Part 2 of the course includes a survey of state and local tax laws, with a particular emphasis on the imposition of sales and use taxes and the allocation and apportionment of state income taxes. Part 3 of the course surveys principals of international taxation, including U.S. taxation of the foreign investments or activities of U.S. taxpayers (outbound) and U.S. taxation of the U.S. activity or investments of foreign taxpayers (inbound).

**Credit Hours:** 3

**Prerequisites:** ACCTCY 4353. Restricted to Accountancy Majors

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**ACCTCY 8373: Taxation of Corporations and Shareholders**

Life cycle of a corporation including formations, operations, distributions, and liquidations of corporations.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 4353 or ACCTCY 7353. Restricted to Accountancy Majors

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**ACCTCY 8393: Taxation of Trust, Gifts and Estates**

This course covers two main topics. Students are introduced to the construction, operation and income taxation of trusts. After this portion of the course students will learn about the gift tax consequences of completed exchanges. Finally, students will learn the basic rules regarding the estate tax. Graded on A-F basis only.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 4353 or ACCTCY 7353. Restricted to Accountancy Majors

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**ACCTCY 8401: Topics in Accounting**

Independent investigations, reports on approved topics.

**Credit Hour:** 1-3

**Prerequisites:** instructor's consent

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**ACCTCY 8404: Internal Auditing**

This course covers the concepts, practices, and application of internal audit activities. The course will review the entire internal audit process including annual audit and engagement planning, fieldwork, reporting, and management communication. Other topics including internal controls, enterprise risk management, and key behavior skills will be discussed.



The Professional Practices Framework and industry best practices will be incorporated throughout the semester. This course will prepare students for entry-level internal audit positions. Graded A-F only.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 4384 or ACCTCY 7384. Restricted to Accountancy Majors

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#### **ACCTCY 8410: Accounting Ethics**

The accounting profession has an obligation to serve the public interest. The objective of this course is to help you understand your ethical responsibility to protect the public interest through the philosophical and cognitive processes that encourage you to examine your own ethical intentions and reflect on your decisions. The course will place particular focus on articulating the values that inform your decisions. Graded on A-F basis only.

**Credit Hours:** 3

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#### **ACCTCY 8414: Audit of Internal Controls**

A combination of control theory, concept application, demonstration of actual practice, and student research to develop an understanding of the concepts and practices used in the design, development or assurance of information systems (IS) controls. Graded on A-F basis only.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 3328, and ACCTCY 4384 or ACCTCY 7384. Restricted to Accountancy Majors

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#### **ACCTCY 8419: International Accounting**

Introduction to accounting regulations and practices outside of the U.S., accounting regulations for foreign registrants on the NYSE and NASDAQ, international accounting standards and international management control issues. Review of cultural frameworks; transfer pricing methods and international accounting standards.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 3346 and ACCTCY 3347. Restricted to Accountancy Majors

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#### **ACCTCY 8423: Tax Research and Planning**

Applied tax research using print and electronic data bases; heuristic biases in tax judgments; responsibilities of professional tax practices.

**Credit Hours:** 3

**Prerequisites or Corequisites:** ACCTCY 8373  
**Prerequisites:** Restricted to Accountancy Majors

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#### **ACCTCY 8424: Fraud Examination**

A study of the methods and techniques of fraud examination, particularly with regard to frauds perpetrated by the company against the public. The ethical and professional standards that underlie the accountant's responsibility for fraud detection and prevention are emphasized. Graded on A-F basis only.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 4384 or ACCTCY 7384. Restricted to Accountancy Majors

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#### **ACCTCY 8428: Data Visualization and Data Mining**

Enterprise-wide view of data and transaction processing. Concepts and techniques of data visualization and data mining of business-critical data. Graded on A-F basis only.

**Credit Hours:** 3

**Prerequisites:** Restricted to Accountancy Majors or with Department consent

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#### **ACCTCY 8433: Mergers and Acquisitions Taxation**

This course covers the basic taxation of mergers and acquisitions, both taxable and tax-free acquisitions; issues in merger and acquisition deal making, such as due diligence and understanding contract tax provisions; and an overview of securities regulations with respect to publicly traded companies. Graded on A-F basis only.

**Credit Hours:** 3

**Prerequisites or Corequisites:** ACCTCY 8373

**Prerequisites:** ACCTCY 4353

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#### **ACCTCY 8436: Advanced Accounting**

Continuation of ACCTCY 3346. Addresses a series of special financial accounting topics including income taxes, pensions, leases, business combinations, consolidated statements, and foreign currency translation. Graded on A-F basis only.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 3346. Restricted to Accountancy Majors

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#### **ACCTCY 8438: Forensic Accounting**

Coverage of forensic accounting processes and tools used in the detection and prevention of fraud against the company. Topics include skimming, cash larceny, check tampering, billing schemes and others. An emphasis of the course will be upon the use of computer aids. Graded on A-F basis only.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 3328, ACCTCY 4384 or ACCTCY 7384. Restricted to Accountancy Majors

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#### **ACCTCY 8444: Advanced Audit**

The Advanced Auditing course helps students develop a better understanding of the audit environment and gives them the opportunity to gain hands-on experience planning for an audit engagement, performing test work, and completing an audit engagement. The course also addresses additional topics not covered in detail in the Audit Theory and Practice I course, including inventory observation, legal liability issues faced by auditors today, the regulatory environment, professional responsibilities of auditors, preparing appropriate documentation for audit engagements, providing required communications to clients, and performing Single Audits. The course is designed to encourage open discussions of cases and current issues and provide learning opportunities for the students. The class meetings and assignments are designed to improve the student's critical thinking skills, communication skills, and team-building skills. Graded on A-F basis only.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 4384 or ACCTCY 7384. Restricted to Accountancy Majors

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**ACCTCY 8448: Emerging Issues in Accounting Information Systems**

Current developments in the implementation and use of accounting information systems. Topics may vary. Graded on A-F basis only.

**Credit Hours:** 3

**Prerequisites:** Restricted to Accountancy Majors

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**ACCTCY 8450: Accounting and Strategic Business Analysis**

Capstone course in the Master of Accountancy program. Emphasis on case analysis to develop critical thinking and analytical skills in the use of accounting reports for broad-based business analysis. Graded on A-F basis only.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 3346 or equivalent. Restricted to Accountancy Majors

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**ACCTCY 8453: Taxes and Business Strategies**

This class examines the role taxes in business decisions. The analysis involved considers 1) tax consequences of all parties to a transaction, 2) both explicit and implicit taxes, and 3) tax as well as non-tax costs. Graded on A-F basis only.

**Credit Hours:** 3

**Prerequisites:** Restricted to Accountancy Majors

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**ACCTCY 8456: Corporate Governance**

Corporate governance has taken on new prominence in light of the accounting scandals of the early 2000's (e.g., Enron) and the new regulatory regime of Sarbanes-Oxley. As a result, corporations, investors, auditors, and others are paying more attention to corporate governance. This course will familiarize students with corporate governance mechanisms and how they interact with financial reporting. This course should appeal to students pursuing careers in auditing, finance, management, as well as anyone seeking a deeper understanding of relations between financial reporting and corporate governance. Graded on A-F basis only.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 8436. Restricted to Accountancy Majors

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**ACCTCY 8463: Partnership Taxation**

Formations, operations, distributions, and liquidations of partnerships. Graded on A-F basis only.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 4353 or 7353

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**ACCTCY 9090: Research in Accounting**

Each student is under direction and guidance of an accountancy professor in writing a dissertation. Periodic seminars discuss research projects. Graded on a S/U basis only.

**Credit Hour:** 1-99

**Prerequisites:** doctoral candidacy and instructor's consent

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**ACCTCY 9401: Doctoral Research Problems in Accounting**

Independent investigations, reports on approved topics. Restricted to Doctoral level students only

**Credit Hour:** 1-3

**Prerequisites:** instructor's consent and director's consent

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**ACCTCY 9444: Seminar in Auditing Research**

The economic role of auditing; the audit process; audit reports and the consequences of auditing on financial statements; new audit directions and perspectives.

**Credit Hours:** 3

**Prerequisites:** doctoral candidacy or instructor's consent

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**ACCTCY 9457: Quantitative Methods in Accounting**

Application of mathematics and statistics to managerial and financial accounting problems.

**Credit Hours:** 3

**Prerequisites:** ACCTCY 3347, MATH 1300 and STAT 3500, or instructor's consent

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**ACCTCY 9460: Research Methods in Accounting**

Application of research methods to the investigation of current accounting issues. A research paper is required.

**Credit Hours:** 3

**Prerequisites:** doctoral candidacy or instructor's consent

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**ACCTCY 9466: Seminar in Financial Accounting Research**

Theory of financial accounting and regulated disclosure; empirical tests of financial accounting theory, with emphasis on the nature of the research question addressed, and the method used to address the research question.

**Credit Hours:** 3

**Prerequisites:** doctoral candidacy or instructor's consent

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**ACCTCY 9467: Seminar in Behavioral Accounting Research**

Critical review of the Behavioral accounting research literature with emphasis on issues and research methods.

**Credit Hours:** 3

**Prerequisites:** doctoral candidacy and instructor's consent

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