Graduate Courses


5302. Current Accounting Theory (3). Prerequisites: Admission to the M.S.A. program and ACCT 3305. Examination of current accounting literature, such as pronouncements of the Financial Accounting Standards Board.

5303. Information Systems Auditing and Forensic Accounting (3). Prerequisites: Admission to M.S.A. program and ACCT 4301. Study of computer technology employed in auditing advanced information systems, including detection of financial fraud.

5305. Accounting Research and Communication (3). Prerequisite: Admission to M.S.A. program. Written and oral communication of the results of individual studies of selected accounting topics.

5306. International Taxation (3). Prerequisite: Admission to M.S.A. program. Study of taxation of individual and business entities operating outside the States and foreign entities operating in the States.


5308. Federal Income Tax Law for Partnerships (3). Prerequisites: Admission to M.S.A. program and ACCT 5318. Analysis of accounting by partnerships and other pass-through entities including LLCs. Focus is on economic and tax consequences for investors operating business or investment activities through partnerships and other pass-through entities.

5309. Advanced Accounting (3). Prerequisites: Admission to M.S.A. program and ACCT 3305. A study of the accounting and reporting problems associated with partnerships, consolidated corporations, international corporations, not-for-profit organizations, and governmental entities.

5310. Individual Study in Accounting (3). Prerequisite: Consent of instructor. Directed individual study of advanced accounting problems varying with the need of each student. May be repeated for up to 9 hours credit if subject matter differs.

5311. Estate and Gift Taxation (3). Prerequisite: Admission to M.S.A. program. Intensive study of federal taxation of the estate and trust entities and the transfer of property rights through gifts and bequest.

5318. Income Tax Research and Planning (3). Prerequisite: Admission to M.S.A. program. Fundamental procedures in research of income tax subject areas, such as property transactions, employment contracts, etc. Principles involved in necessary planning of actions for a desired tax result. (Writing Intensive)

5319. Auditing Theory and Practice (3). Prerequisite: Admission to M.S.A. program and ACCT 4301. A study of advanced concepts, theories, and techniques applied to external financial, governmental, and internal audit engagements.

5320. Analysis of Financial Accounting Information (3). Prerequisites: Admission to the M.S.A. program and ACCT 4301. Study of how financial accounting information is used by auditors, lenders, investors, regulatory compliance officers, management, and employees. Includes advanced analysis of financial reports, as well as economic trends and business valuation.

5324. Issues in International Accounting (3). Prerequisite: ACCT 5401 or equivalent. Current issues in international accounting.

5327. Advanced Income Tax Accounting (3). Prerequisite: Admission to M.S.A. program. Study of advanced income tax affecting business and investment.

5332. Ethics in Accounting (3). Prerequisite: Admission to M.S.A. program. Introduces students to accounting ethics and professionalism. Independence issues and the Code of Professional ethics are highlighted.

5334. Professional Accountancy Capstone (3). Prerequisites: All requirements of the M.S.A. program must be met prior to enrollment, must be taken in last semester of study, and must have instructor consent. Prepares students for the accounting profession through intensive study, testing, and preparation for professional certification.

5382. Internship in Accounting (3). Prerequisites: Admission to M.S.A. program and completion of ACCT 4301 for non-tax internships and ACCT 5318 for tax internships. Permits students to enhance their knowledge within their field of specialization through application of concepts, principles, and techniques learned in the classroom.

6300. Colloquium in Accounting Research (3). Prerequisite: Admission to doctoral program. Studies in selected areas of accounting research. Topics vary by semester. May be repeated for credit.

6301. Archival Research in Accounting (3). Prerequisite: Admission to doctoral program. This seminar explores accounting research using empirical-archival methods, primarily with respect to the role of financial accounting in capital markets.

6314. Behavioral Research in Accounting (3). Prerequisite: Admission to doctoral program. This seminar explores how accounting research uses experimentation to investigate the ways in which accounting impacts judgments and decisions.