

# ACCT-ACCOUNTING

## **ACCT 2113 Fundamental Financial Accounting 3 Credit Hours**

Prerequisite: Business majors and students enrolled in approved degree programs or by permission of Price College advising; B AD 1001 or concurrent enrollment. Basic principles of financial accounting. Emphasis on the preparation and use of the income statement, balance sheet and statement of funds flow for corporations. Coverage includes the analysis and recording of transactions involving cash, inventories, fixed assets, bonds and capital stock as well as closing, adjusting and reversing entries for revenue and expense items. (F, Sp, Su)

## **ACCT 2123 Fundamental Managerial Accounting 3 Credit Hours**

Prerequisite: Business majors and students enrolled in approved degree programs or by permission of Price College advising; ACCT 2113. Introduction to managerial accounting. Analysis of cost behavior and the use of this knowledge for both short- and long-term decision. An introduction to budgeting and the accumulation of product costs for planning and performance evaluation. Specific coverage includes cost-volume-profit analysis, capital budgeting, allocations, variances from standard costs and the measurement of divisional performance. (F, Sp, Su)

## **ACCT 2970 Special Topics/Seminar 1-3 Credit Hours**

Special Topics. 1 to 3 hours. May be repeated; Maximum credit nine hours. Special topics course for content not currently offered in regularly scheduled courses. May include library and/or laboratory research, and field projects. (Irreg.)

## **ACCT 3023 International Financial Statement Analysis 3 Credit Hours**

Prerequisite: Must be approved for degree candidacy by Price College, ACCT 2113 and ACCT 2123; Majors only. A review of international financial reporting development, procedures and standards with an emphasis on financial statement interpretation and analysis. Not open to accounting majors. (Irreg.)

## **ACCT 3033 Financial Reporting Issues in Energy 3 Credit Hours**

Prerequisite: ACCT 2123, MATH 1743 or MATH 1823 or MATH 1914, only declared Energy Management majors, and student must be approved for degree candidacy by Price College. Study of financial reporting issues directed toward energy companies. Review of the accounting cycle with an emphasis on the accounting treatment for acquisition of mineral interests, geological and geophysical costs, intangible drilling costs, delay, rental, dry hole costs, lease and well equipment, joint interest billing and royalties payable. (Sp)

## **ACCT 3043 International Financial Reporting 3 Credit Hours**

Prerequisite: ACCT 2113 and departmental permission. A review of international financial reporting procedures and standards with an emphasis on financial statement interpretation and analysis. (Irreg.)

## **ACCT 3113 Intermediate Accounting I 3 Credit Hours**

Prerequisite: Student must be approved for degree candidacy by Price College; ACCT 2113 and ACCT 2123 with a grade of C or better in each course; MATH 1743 or MATH 1823 or MATH 1914. Measurement and reporting of assets including receivables, inventory, investments, fixed assets, and intangible assets; special issues related to revenue recognition. (F, Sp)

## **ACCT 3123 Intermediate Accounting II 3 Credit Hours**

Prerequisite: ACCT 2113, ACCT 2123 and ACCT 3113 with a minimum grade of C or better in each course; student must be approved for degree candidacy by Price College; MATH 1743 or MATH 1823 or MATH 1914. Measurement and reporting of bonds, leases, pensions, derivatives, stockholders' equity, earnings per share, and share-based compensation; special issues related to accounting for income taxes and the statement of cash flows. (F, Sp)

## **ACCT 3313 Cost Accounting 3 Credit Hours**

Prerequisite: ACCT 2123 with a minimum grade of C, student must be approved for degree candidacy by Price College, and MATH 1743 or MATH 1823 or MATH 1914. Basic cost principles. Job order costing, process and joint costing, and estimated costs. (F, Sp)

## **ACCT 3353 Accounting Information Systems/Databases 3 Credit Hours**

Prerequisite: Student must be approved for degree candidacy by Price College, ACCT 2113 and ACCT 2123 with a minimum grade of C or better in each course, and MATH 1743 or MATH 1823 or MATH 1914; or permission. A study of the role of technology in accounting, focusing on the documentation, flow, and processing of accounting information in business. Gives an introduction to the various components of an information system and the necessary internal controls in complex business computing environments. Course includes data analytics and enterprise systems projects. (F, Sp)

## **ACCT 3440 Mentored Research Experience 3 Credit Hours**

0 to 3 hours. Prerequisites: ENGL 1113 or equivalent, and permission of instructor. May be repeated; maximum credit 12 hours. For the inquisitive student to apply the scholarly processes of the discipline to a research or creative project under the mentorship of a faculty member. Student and instructor should complete an Undergraduate Research & Creative Projects (URCP) Mentoring Agreement and file it with the URCP office. Not for honors credit. (F, Sp, Su)

## **ACCT 3603 Income Tax Accounting I 3 Credit Hours**

Prerequisite: ACCT 2113, ACCT 2123 and ACCT 3113 with a minimum grade of C or better in each course, or permission; student must be approved for degree candidacy by Price College; MATH 1743 or MATH 1823 or MATH 1914. Introduction to the taxation of income including issues related to the measurement and recognition of income, deductions and losses; the taxation of property transactions; basis and cost recovery concepts; and alternative forms of business organization. (F, Sp)

## **ACCT 3960 Honors Reading 1-3 Credit Hours**

1 to 3 hours. Prerequisite: junior or senior standing, admission to the Honors Program. May be repeated; maximum credit six hours. Independent study in field of accounting and related disciplines to broaden student's perspective in general field of business. (F, Sp)

## **ACCT 3970 Honors Seminar 1-3 Credit Hours**

1 to 3 hours. Prerequisite: admission to Honors Program. May be repeated; maximum credit six hours. Subjects covered vary. Deals with concepts not usually treated in regular courses. (Irreg.)

## **ACCT 3980 Honors Research 1-3 Credit Hours**

1 to 3 hours. Prerequisite: junior or senior standing, admission to the Honors Program. May be repeated; maximum credit six hours. Independent research in field of accounting and related disciplines to apply research techniques learned in research tool courses to actual business situations. (F, Sp)

- ACCT 3990 Independent Study 1-3 Credit Hours**  
1 to 3 hours. Prerequisite: permission of instructor and junior standing. May be repeated once with change of content. Independent study may be arranged to study a subject not available through regular course offerings. (Irreg.)
- ACCT 4543 Auditing 3 Credit Hours**  
(Slashlisted with ACCT 5543) Prerequisite: ACCT 3113 and ACCT 3123 with a minimum grade of C or better in each course; ACCT 3603; ACCT 3353 or concurrent enrollment; MATH 1743, or MATH 1823, or MATH 1914; Students must be approved for degree candidacy by Price College. This course will cover auditing concepts, standards, principles, and procedures; coverage includes professional ethics, auditors' legal responsibilities, electronic data processing (EDP) control systems, audit sampling, and audit reports. No student may earn credit for both 4543 and 5543. (F, Sp)
- ACCT 4563 Oil and Gas Accounting I 3 Credit Hours**  
(Slashlisted with ACCT 5563) Prerequisite: ACCT 3123; MATH 1743 or MATH 1823 or MATH 1914; Students must be approved for degree candidacy by Price College. May be taken concurrent with ACCT 3123. A study of financial accounting issues specifically directed toward oil and gas companies. Includes basic oil and gas transactions: leases, subleases, free wells, farmouts, carried interests. This course covers accounting for acquisition costs, exploration and development costs, operating costs, joint interest costs, and revenue accounting for oil and gas companies. Field trip required. No student may earn credit for both 4563 and 5563. (F)
- ACCT 4583 Internal Auditing 3 Credit Hours**  
(Slashlisted with ACCT 5583) Prerequisite: ACCT 3353; ACCT 4543; senior standing; Majors only. Internal audit from a broad perspective including evaluating business processes, information technology, accounting systems, internal auditing standards, risk assessment, governance, ethics, audit techniques, and emerging issues. The course covers the design of business processes, implementation of key control concepts and will use a case study approach addressing tactical, strategic, systems and operational areas. No student may earn credit for both 4583 and 5583. (F)
- ACCT 4703 Income Tax Accounting II 3 Credit Hours**  
(Slashlisted with ACCT 5703) Prerequisite: ACCT 3603 or permission; junior standing. Advanced issues related to the taxation of multi-jurisdictional operations and transactions involving corporations, partnerships, estates, and trusts, and their owners throughout the life of the entity. No student may earn credit for both 4703 and 5703. (F, Sp)
- ACCT 4960 Directed Readings 1-4 Credit Hours**  
1 to 4 hours. Prerequisite: good standing in University; permission of instructor and dean. May be repeated; maximum credit four hours. Designed for upper-division students who need opportunity to study a specific problem in greater depth than formal course content permits. (Irreg.)
- ACCT 4970 Special Topics/Seminar 1-3 Credit Hours**  
1 to 3 hours. Prerequisite: Senior standing or permission of instructor. May be repeated; maximum credit nine hours. Special topics or seminar course for content not currently offered in regularly scheduled courses. May include library and/or laboratory research and field projects. (Irreg.)
- ACCT 6490 Special Problems in Accounting 1-2 Credit Hours**  
1 to 2 hours. Prerequisite: Junior standing; ACCT 3123, ACCT 3313, ACCT 3353, and ACCT 3603; and ACCT 4113 or ACCT 4323 or ACCT 4543 or ACCT 4703; or departmental permission. May be repeated with change of content; maximum credit 2 hours. This directed readings and problems course for advanced students will be supervised by faculty and staff. A comprehensive report and/or examination is required. (F, Sp, Su)
- ACCT 5023 International Financial Reporting and Analysis 3 Credit Hours**  
Prerequisite: Graduate standing and departmental permission. Overview of the international financial reporting environment and exploration of international financial standards and procedures, with emphasis on financial statement interpretation and analysis. (Irreg.)
- ACCT 5100 Accounting Professional Development 0 Credit Hours**  
Prerequisite: admission into the BBA/MAcc or MAcc program. Introduces students to a wide range of business and professional issues, including developing current events not covered elsewhere in the curriculum, as well as to build and expand on topics that are covered. The course will also help students develop and polish some of the skills necessary for professional and personal success. (Irreg.)
- ACCT 5113 Advanced Accounting 3 Credit Hours**  
Prerequisite: 3113, 3123, and graduate standing. Topics in this course will cover firms that have merged with or acquired other companies; the effects of doing business in foreign currencies with changing exchange rates, and how to account for these currency issues; and the accounting and reporting for governmental and nonprofit organizations. The main focus will be on reporting consolidated financial statements for entities that are made up of related but legally-separate firms. (F, Sp)
- ACCT 5123 Special Topics in Advanced Financial Accounting 3 Credit Hours**  
Prerequisite: Graduate Standing, Departmental Permission, and ACCT 5113. This course expands upon topics from Advanced Accounting. Topics include the cost method of consolidation, the process of translation, remeasurement and consolidation of financial statements presented in a foreign currency, and introduction of topics such as partnership accounting, bankruptcy accounting, and SEC Reporting issues. (Irreg.)
- ACCT 5202 Financial Accounting 2 Credit Hours**  
Prerequisites: graduate standing; departmental permission. Students will learn to construct and analyze financial statements of for-profit corporate enterprises. The basic accounting model including financial statement recording and preparation will be covered. A major emphasis will be placed on using financial statements for decision making by investors, creditors, and other users. Basic ratio analysis and valuation concepts will be introduced. (Irreg.)
- ACCT 5212 Managerial Accounting 2 Credit Hours**  
Prerequisites: 5202 and graduate standing; departmental permission. This course emphasizes the use of accounting information for internal planning and control. Introduces students to types of managerial information used to effectively and efficiently run businesses. Covers basic issues in costing (activity based and product); generation and interpretation of information for planning and strategic decision-making (pricing, make-or-buy analysis, cost-volume-profit analysis); production and use of information related to performance measurement. (Irreg.)

- ACCT 5351 Applied Financial Statement Analysis Lab 1 Credit Hour**  
Prerequisites: graduate standing and corequisite ACCT 5352; departmental permission. Provides an opportunity to apply skills and knowledge learned in Accounting 5352, Financial Statement Analysis Theory and Methods to a real company. Students are required to complete a financial analysis of a publicly held company including comprehensive strategic and ratio analysis and valuation. (Irreg.)
- ACCT 5352 Financial Statement Analysis Theory and Methods 2 Credit Hours**  
Prerequisites: graduate standing; departmental permission. Intended to increase your ability to use and make decisions using information presented in the financial statements of publicly traded companies. A number of different decision contexts will be examined including valuation of potential acquisitions, investment analysis, credit analysis, managing corporate financing policies and analyzing business communications. Will consider the role of both accounting and non-accounting information. (Irreg.)
- ACCT 5353 Financial Statement Analysis 3 Credit Hours**  
Prerequisite: graduate standing or permission of instructor. Topics in analysis and use of general purpose financial statements for decision making, ratio analysis, credit risk, and valuation will be covered. (Irreg.)
- ACCT 5403 Accounting Ethics and Professional Responsibilities 3 Credit Hours**  
Prerequisite: graduate standing, 24 hours of accounting, and permission. Examines the ethical issues encountered by, and the professional and legal obligations of, practicing accountants with the ultimate goal of enhancing ethical decision-making and behavior in the profession. Applies both ethical theories of decision-making and professional standards to real-world problems encountered across various functional areas of accounting. (Irreg.)
- ACCT 5543 Auditing 3 Credit Hours**  
(Slashlisted with ACCT 4543) Prerequisite: Graduate standing and permission of instructor. This course will cover auditing concepts, standards, principles, and procedures; coverage includes professional ethics, auditors' legal responsibilities, electronic data processing (EDP) control systems, audit sampling, and audit reports. No student may earn credit for both 4543 and 5543. (Irreg.)
- ACCT 5553 Fraud Examination 3 Credit Hours**  
Prerequisite: 4543, graduate standing or permission. To develop a broad understanding of the different types of fraud that affect organizations, as well as to learn how and why fraud occurs. To understand the fundamentals regarding fraud prevention and detection. To learn how to conduct fraud investigations. To learn what is required of external auditors regarding fraud. The course focuses on organizational fraud (e.g. employee and management fraud). (Irreg.)
- ACCT 5563 Oil & Gas Accounting I 3 Credit Hours**  
(Slashlisted with ACCT 4563) Prerequisite: Graduate standing and permission of instructor. A study of financial accounting issues specifically directed toward oil and gas companies. Includes basic oil and gas transactions: leases, subleases, free wells, farmouts, and carried interests. This course covers accounting for acquisition costs, exploration and development costs, operating costs, joint interest costs, and revenue accounting for oil and gas companies. Field trip required. No student may earn credit for both 4563 and 5563. (F)
- ACCT 5573 Advanced Oil and Gas Accounting and Taxation 3 Credit Hours**  
Prerequisites: ACCT 4563 or ACCT 5563, ACCT 3603, and Graduate standing. This course will cover accounting for derivatives, asset retirement obligations, supplemental footnote disclosures, analysis of financial statements of oil and gas companies, and alternative sources of energy. Approximately 1/3 of the course will be devoted to taxation of oil and gas companies. (Irreg.)
- ACCT 5583 Internal Auditing 3 Credit Hours**  
(Slashlisted with ACCT 4583) Prerequisite: Graduate standing, ACCT 3353, and ACCT 4543. Internal audit from a broad perspective including evaluating business processes, information technology, accounting systems, internal auditing standards, risk assessment, governance, ethics, audit techniques, and emerging issues. The course covers the design of business processes and implementation of key control concepts, and will use a case study approach addressing tactical, strategic, systems, and operational areas. No student may earn credit for both 4583 and 5583. (F, Sp)
- ACCT 5613 Tax Research and Practice 3 Credit Hours**  
Prerequisite: Graduate standing and ACCT 3603 (or equivalent). Course focuses on the development of skills necessary to resolve issues in tax practice. Objectives include developing knowledge of tax research resources, understanding the framework of tax law, and understanding ethics as applied to tax practice. (Irreg.)
- ACCT 5643 Advanced External Auditing 3 Credit Hours**  
Prerequisite: Graduate standing, Accounting majors only, ACCT 4543, and departmental permission. Designed to introduce students to advanced external auditing topics, such as how to audit internal controls, revenue, and fair value, with a special emphasis on audit data analytics. Taught using a mixture of lecture, cases, and projects. Students gain skills in platforms such as Excel, IDEA, Tableau, and others. (Irreg.)
- ACCT 5703 Income Tax Accounting II 3 Credit Hours**  
(Slashlisted with 4703) Prerequisite: 3603 or permission and junior standing. Advanced issues related to the taxation of multi-jurisdictional operations and transactions involving corporations, partnerships, estates, and trusts, and their owners throughout the life of the entity. No student may earn credit for both 4703 and 5703. (F, Sp)
- ACCT 5960 Directed Readings 1-3 Credit Hours**  
1 to 3 hours. Prerequisite: graduate standing and permission of department. May be repeated; maximum credit twelve hours. Directed readings and/or literature reviews under the direction of a faculty member. (F, Sp, Su)
- ACCT 5970 Seminar 1-3 Credit Hours**  
1 to 3 hours. Prerequisite: graduate standing and permission. May be repeated with change of subject matter; maximum credit eight hours. A seminar for graduate students, with topics to be announced each time the course is offered. (F, Sp, Su)
- ACCT 5980 Research for Master's Thesis 2-9 Credit Hours**  
Variable enrollment, two to nine hours; maximum credit applicable toward degree, four hours. (F, Sp, Su)
- ACCT 5990 Research in Accounting 1-4 Credit Hours**  
1 to 4 hours. Prerequisite: graduate standing and permission of department. May be repeated; maximum credit eight hours. (F, Sp, Su)

**ACCT 6193 Introduction to Accounting Research 3 Credit Hours**

Prerequisite: graduate standing and permission. May be repeated with change of content; maximum credit six hours. A survey of current topics appearing in the academic accounting literature. Students will analyze and critique emerging original research in accounting. Intended for, but not restricted to, doctoral accounting students to provide a foundation for their future research efforts. Required for all Ph.D. students whose dissertation topic is in the area of accounting. (Irreg.)

**ACCT 6553 Accounting Theory and Research 3 Credit Hours**

Prerequisite: graduate standing, 24 hours of accounting and permission. Examines the history and development of accounting theory and its reflection in current professional standards. In the process, the course also facilitates the development of the knowledge and skills necessary to research and analyze specific practice and policy issues. (Irreg.)

**ACCT 6613 Federal Income Taxation of Corporations and Shareholders 3 Credit Hours**

Prerequisite: Graduate standing and ACCT 5613 or concurrent enrollment. An advanced study of corporate income taxation, including corporate formation, concept of earnings and profits, acquisitions and liquidations, reasonable compensation, stock redemptions, accumulated earnings tax, personal holding companies, reorganizations, Subchapter S corporations, and other tax areas. (Irreg.)

**ACCT 6623 Federal Income Taxation of Partnerships 3 Credit Hours**

Prerequisite: Graduate standing, ACCT 5613 and ACCT 6613, or departmental permission. An advanced study of acquisitions of partnership interests, the basis of a partner's partnership interest, taxing partnership operations, transfers of partnership interests, partnership distributions, death or retirement of a partner, and adjustments to the basis of partnership assets. (Irreg.)

**ACCT 6633 Selected Topics in Taxation 3 Credit Hours**

Prerequisite: Graduate standing, permission of instructor, and ACCT 5613. Selected topics will focus on concepts and functional areas currently relevant to the field of taxation and tax accounting. (Sp)

**ACCT 6713 Judgment and Decision Making Research Seminar 3 Credit Hours**

Prerequisite: 6193 or permission of instructor. Introduces basic psychology research in judgment and decision making, explores accounting and accounting-related work in judgment and decision making, and develops evaluation skills for experimental research. (Irreg.)

**ACCT 6723 Archival Financial Reporting Research Seminar 3 Credit Hours**

Prerequisite: 6193 or permission of instructor. Heavy emphasis placed on basic theory and empirical findings of how accounting information relates to market prices. Additional topics may include archival evidence of firm's earnings management activities, the role of financial analysts' earnings forecasts in financial accounting research, and cross-company differences in financial reporting. (Irreg.)

**ACCT 6960 Directed Readings 1-3 Credit Hours**

1 to 3 hours. Prerequisite: graduate standing or permission of instructor. May be repeated; maximum credit six hours. Directed readings and/or literature review under the direction of a faculty member. (Irreg.)

**ACCT 6970 Special Topics/Seminar 1-3 Credit Hours**

1 to 3 hours. Prerequisite: Graduate standing and ACCT 6193 or permission of instructor; May be repeated with change of content; maximum credit 12 hours. Special topics or seminar course for content not currently offered in regularly scheduled courses. May include library and/or research and field projects. (Irreg.)

**ACCT 6973 Seminar 3 Credit Hours**

Prerequisite: 6193 or permission of instructor. May be repeated with change of topic; maximum credit six hours. Seminar in latest developments in research and theory from one of the following general areas of accounting: auditing, taxation, positive theory, managerial accounting, or financial reporting. Specific topic is announced for each time of offering. (Irreg.)

**ACCT 6980 Research for Doctoral Dissertation 2-16 Credit Hours**

2 to 16 hours. Prerequisite: Graduate standing and permission of instructor; may be repeated. Directed research culminating in the completion of the doctoral dissertation. (F, Sp, Su)

**ACCT 6990 Independent Study 1-3 Credit Hours**

1 to 3 hours. Prerequisite: Graduate standing and permission of instructor. May be repeated; maximum credit nine hours. Contracted independent study for a topic not currently offered in regularly scheduled courses. Independent study may include library and/or laboratory research and field projects. (Irreg.)