

# ACCOUNTING (ACCT)

---

## ACCT 520 Advanced Financial Reporting and Analysis (3 Units)

Prerequisites: ACCT 622 or ACCT 322 or equivalent. Examination of accounting theory and financial reporting practices for business combinations, partnerships, foreign operations, nonprofit entities and consolidated statements. Covers U.S. GAAP, IFRS, SEC reporting, and corporate financial reporting policy. Emphasizes professional accounting research. Includes a research component. (Formerly 6200:520)

## ACCT 524 Business Law (3 Units)

Understand business law and concepts dealing with the legal environment of business and their applications, including: business ethics, the American legal system, tort law, contracts, secured transactions, bankruptcy, real property, business entities, environmental law, antitrust. (Formerly 6200:524)

## ACCT 531 Business Entity Taxation (3 Units)

Prerequisite: A minimum of 3 credits of tax. Federal income tax law related to partnerships, corporations, trusts and estates; also includes an overview of federal estate and gift tax law. Includes a research component. Master of Taxation students will not be able to take this course to satisfy tax electives in the Master of Taxation program. (Formerly 6200:531)

## ACCT 540 Assurance Services and Professional Responsibilities (3 Units)

Prerequisite: ACCT 621 or ACCT 321 or equivalent. Examine assurance services including external auditing and professional responsibilities. Focuses on standards, professional ethics, and independence requirements, and procedures used in conducting assurance services. Includes a research component. (Formerly 6200:540)

## ACCT 541 Information Systems Audit & Control (3 Units)

Prerequisite: ACCT 540 or permission of instructor. Learn the fundamental concepts and practices of information systems audit control. Use control objectives and standards by information systems control, audit and security organizations. (Formerly 6200:541)

## ACCT 550 Advanced Applied Analytics & Decision Analysis (3 Units)

Prerequisites: Admission to a major in the College of Business. Study advanced topics in data analytics and decision analysis in the context of accounting and business. Topics may include advanced Excel techniques, PowerBI, and other applied analytics software. (Formerly 6200:550)

## ACCT 554 Information Systems Security (3 Units)

Prerequisite: ACCT 603 or equivalent. Focus on information systems risk and security in distributed business environments; develop policies, practices, and systems for security of computers and data in business. Includes a research component. (Formerly 6200:554)

## ACCT 570 Governmental Accounting (3 Units)

Prerequisite: ACCT 621 or ACCT 321 or equivalent. Theory and procedures involved in application of fund accounting, budgetary control, appropriations and various accounting systems to governmental units, educational, medical and other non-profit institutions. Covers financial reporting for government and not for profit entities and GASB standards. Includes a research component. (Formerly 6200:570)

## ACCT 575 Experiential Learning in Tax (3 Units)

Prerequisite: ACCT 330 or equivalent with grade of C- or better or permission of the instructor. Students focus on the application of tax law to specific transactions. Students learn to communicate with low-income and nonresident alien clients and work to achieve the best tax outcome when preparing tax returns. Students learn to use tax software and learn to review their own work prior to submitting to the professor for review. (Formerly 6200:575)

## ACCT 580 Accounting Problems (3 Units)

Prerequisite: ACCT 322. Independent research on advanced accounting problem in student's specific area of interest. (Formerly 6200:580)

## ACCT 591 Workshop in Accounting (1-3 Units)

(May be repeated) Prerequisite: permission of instructor. Group study of accounting under faculty guidance. May not be used to meet undergraduate or graduate accounting major requirements, but may be used for elective credit only with permission of instructor or department. (Formerly 6200:591)

## ACCT 601 Financial Accounting (3 Units)

Introductory course for students with no accounting background. An overview of accounting principles and financial statements applied to business entities. (Formerly 6200:601)

## ACCT 603 Accounting Decision Support Systems (3 Units)

Introduction to basic financial statement information; coverage of databases, electronic spreadsheets, and other information technology tools that support accounting and assurance services. (Formerly 6200:603)

## ACCT 607 Financial Data Communications & Enterprise Integration (3 Units)

Prerequisites: ACCT 601 and MGMT 601. In-depth study of contemporary methodologies, technologies, and standards used to integrate business processes and systems, including XML and XBRL. (Formerly 6200:607)

## ACCT 610 Process Analysis & Cost Management (3 Units)

Prerequisites: ACCT 601, ACCT 621, ACCT 321 or equivalent, or permission of instructor. Investigates management accounting and control systems and the use of accounting information in cost management, risk assessment, planning, decision making, and performance evaluation. (Formerly 6200:610)

## ACCT 615 Professional Colloquium I (3 Units)

Prerequisite: ACCT 628. Prepare students for professional and licensure exams on topics related to financial accounting reporting. (Formerly 6200:615)

## ACCT 621 Corporate Accounting & Financial Reporting I (3 Units)

Prerequisite: 601 or graduate accounting status. An examination of generally accepted accounting principles in theory and application, as well as financial statement preparation. Not open to students who have taken Intermediate Accounting I. (Formerly 6200:621)

## ACCT 622 Corporate Accounting & Financial Reporting II (3 Units)

Prerequisite: ACCT 621 or ACCT 321 or equivalent. A continuation of ACCT 621 which examines generally accepted accounting principles in theory and practice, as well as financial statement preparation. Not open to students who have taken Intermediate Accounting II. (Formerly 6200:622)

## ACCT 623 Managerial Accounting for Decision Making (3 Units)

Prerequisite: FIN 620. This course will discuss the functional-based managerial accounting system as well as activity- and strategic-based systems used in the U.S, Germany and Japan, providing flexibility and depth of understanding of concepts and methods of management accounting. (Formerly 6750:621)

**ACCT 627 Federal Taxation (3 Units)**

Survey of federal taxation of entities, tax research, and individual taxation. Tax cases, projects, and problems will be assigned. (Formerly 6200:627)

**ACCT 628 Tax Research and Business Analytics (3 Units)**

Designed to develop basic research competence involving federal income, estate, and gift tax laws. (Formerly 6200:628)

**ACCT 629 Tax Crimes and Forensics (3 Units)**

Prerequisite: ACCT 531 or permission of the director of the school. In-depth study of tax and tax related crimes charged under provisions of the IRS code and titles 18 and 31 of the U.S. code. (Formerly 6200:629)

**ACCT 631 Corporate Taxation I (3 Units)**

Prerequisite: ACCT 531 or permission of the director of the school. Detailed examination of tax problems of corporations and their shareholders. Formation, distribution, redemption, and liquidation. (Formerly 6200:631)

**ACCT 632 Taxation of Transactions in Property (3 Units)**

Prerequisite: admission to Master of Tax program or special permission. Explores federal tax implications of gains and losses derived from sales, exchanges and other dispositions of property. (Formerly 6200:632)

**ACCT 633 Estate and Gift Taxation (3 Units)**

Prerequisite: admission to Master of Tax program or special permission. Analyzes provisions of federal estate and gift tax laws and tax consequences of testamentary and lifetime transfers. (Formerly 6200:633)

**ACCT 637 Business Analysis and Valuation (3 Units)**

Prerequisite: ACCT 601 or equivalent or permission. Recent global accounting standards has increased the use of fair value to measure assets and liabilities for financial reporting purposes. In this class, we will discuss the recent issues affecting the accounting profession, as well as the principles and methods used in valuation and fair value measurement. (Formerly 6200:637)

**ACCT 640 Advanced Auditing (3 Units)**

Prerequisite: ACCT 540 or equivalent or permission. Conceptual foundations and current research on professional and internal auditing. Includes government regulation and litigation, statistics, computer systems as well as current and prospective developments in auditing. (Formerly 6200:640)

**ACCT 641 Taxation of Partnerships (3 Units)**

Prerequisite: ACCT 531 or permission of the director of the school. Examines intensively provisions of subchapters K and S of Internal Revenue Code and uses of partnerships for tax planning. (Formerly 6200:641)

**ACCT 642 Corporate Taxation II (3 Units)**

Prerequisite: ACCT 631 or special permission. Focuses on corporate reorganization; covers A, B, C, D, and E reorganizations, corporate split-offs and spin-offs; carryovers of tax attributes; and limitations on carryovers. (Formerly 6200:642)

**ACCT 643 Tax Accounting (3 Units)**

Prerequisite: ACCT 531 or permission of the director of the school. Attention focused on timing of income and expenses for individual businesses and its relation to tax planning. (Formerly 6200:643)

**ACCT 644 Income Taxation of Decedents, Estates & Trusts (3 Units)**

Prerequisite: ACCT 633. An in-depth examination of the decedent's last income tax return along with the analysis of income taxation of trusts and estates and their creators, fiduciaries and beneficiaries. (Formerly 6200:644)

**ACCT 645 Advanced Individual Taxation (3 Units)**

Prerequisite: ACCT 531 or permission of the director of the school. In-depth study of some of the more involved areas of individual income taxation. (Formerly 6200:645)

**ACCT 646 Consolidated Tax Returns (3 Units)**

Prerequisite: ACCT 631. Intensive study of tax provisions concerning use of consolidated tax returns. (Formerly 6200:646)

**ACCT 647 Qualified Pensions & Profit Sharing (3 Units)**

Prerequisite: Permission of the department. Nature, purpose and operation of various forms of deferred compensation examined with much emphasis on pension and profit-sharing plans. (Formerly 6200:647)

**ACCT 648 Tax Analytics (3 Units)**

Prerequisite: ACCT 531 or permission of the director of the school. In-depth study of administration and procedures of Internal Revenue Service and responsibilities of tax practitioner. (Formerly 6200:648)

**ACCT 649 State & Local Taxation (3 Units)**

Prerequisite: ACCT 531 or permission of the director of the school. Examines common types of taxes imposed by state and local governments and includes taxation of multistate businesses. (Formerly 6200:649)

**ACCT 650 Estate Planning (3 Units)**

Prerequisite: ACCT 633. Considers entire process of planning the estate with due regard for disposition of property, tax minimization, liquidity requirements and administrative costs. (Formerly 6200:650)

**ACCT 651 International Taxation (3 Units)**

Prerequisite: ACCT 531 or permission of the director of the school. Examines United States taxation of foreign income of domestic corporations, citizens and residents, as well as United States income of nonresident aliens and foreign corporations. (Formerly 6200:651)

**ACCT 652 Tax-Exempt Organizations (3 Units)**

Prerequisite: admission to Master of Tax program or special permission. Analysis of tax aspect of tax-exempt organizations, including nature of and limitations of its exemption. (Formerly 6200:652)

**ACCT 654 Independent Study in Taxation (1-3 Units)**

Prerequisite: permission of instructor. Intensive study of particular topic or limited number of topics not otherwise offered in curriculum. (May be repeated for a total of six credits.) (Formerly 6200:654)

**ACCT 655 Advanced Information Systems (3 Units)**

Prerequisites: ACCT 603 or equivalent and ACCT 610. Advanced study of accounting information system theory, elements, principles, design and implementation. Practical data processing and networks to control flow of information. (Formerly 6200:655)

**ACCT 658 Internal Audit and Enterprise Risk (3 Units)**

Prerequisite: ACCT 540. An examination of the risks, controls, and assurance services in contemporary organizations. (Formerly 6200:658)

**ACCT 659 Data Analysis and Assurance Services (3 Units)**

Introductory programming and statistical learning techniques with an emphasis on assurance services. Topics include basic data management, visualization, pattern recognition, and decision making. Projects emphasize both oral and written communication of results and recommendations. (Formerly 6200:659)

**ACCT 660 Professional Colloquium II (3 Units)**

Prerequisite: ACCT 628. Prepare students for professional and licensure exams on topics related to regulation, auditing, and attestation. (Formerly 6200:660)

**ACCT 661 Advanced Tax Research & Policy (3 Units)**

Prerequisite: ACCT 628 and completion of four other tax courses in Phase II. Extensive research involving federal income, estate, trust and gift taxes as well as tax policy. (Formerly 6200:661)

**ACCT 662 S Corp Taxation (3 Units)**

This course involves an in depth study of Subchapter S of the Internal Revenue Code. (Formerly 6200:662)

**ACCT 664 Research & Quantitative Methods in Accounting (3 Units)**

Prerequisites: ACCT 610 and MGMT 601 or equivalent. Survey of research techniques, statistical methods, and data bases with applications to accounting and business functional areas. (Formerly 6200:664)

**ACCT 665 Fraud and Financial Forensics (3 Units)**

Prerequisite: ACCT 540 or permission of the department chair. Provides students with a comprehensive background in fraud risk assessment and financial forensics. (Formerly 6200:665)

**ACCT 670 Corporate Performance Evaluation & Control Systems (3 Units)**

Prerequisite: ACCT 610. Investigation of the role of financial information systems in developing strategy, planning, measuring results, and motivating managers to define and pursue organizational goals and objectives. (Formerly 6200:670)

**ACCT 680 International Accounting (3 Units)**

Prerequisite: ACCT 610. Examination of accounting theory and practice from international perspective with emphasis on multinational investment, business and auditing activities and reporting problems. (Formerly 6200:680)

**ACCT 690 Seminar in Taxation (3 Units)**

(May be repeated for a total of six credits.) Prerequisites: completion of M.Tax foundation courses. Program of studies in the tax area of student's choice, in which a finished report is required. (Formerly 6200:690)

**ACCT 693 Selected Topics in Taxation (1-3 Units)**

(May be repeated for a total of six credits.) Prerequisites: ACCT 631 or special permission. Provides study in contemporary issues in taxation that are not covered in current courses. (Formerly 6200:693)

**ACCT 695 Graduate Internship in Accounting (3 Units)**

Prerequisites: [ACCT 621 or ACCT 321 or equivalent] and ACCT 610. This course provides an opportunity for graduate accounting students to apply classroom instruction to practice problems in a professional working environment. (Formerly 6200:695)

**ACCT 697 Independent Study in Accounting (1-3 Units)**

(May be repeated for a total of six credits) Focus on special topics of study and research in accounting on an independent basis. (Formerly 6200:697)