ACCOUNTING (6200)

6200:520 Advanced Financial Reporting and Analysis (3 Credits)
Prerequisites: 622 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.

6200:531 Business Entity Taxation (3 Credits)
Prerequisite: at least 3 credits of tax and permission. 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.

6200:540 Assurance Services and Professional Responsibilities (3 Credits)
Prerequisite: 621 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.

6200:541 Information Systems Audit & Control (3 Credits)
Prerequisite: 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.

6200:554 Information Systems Security (3 Credits)
Prerequisite: 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.

6200:570 Governmental Accounting (3 Credits)
Prerequisite: 620:621 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 GASP standards. Includes a research component.

6200:580 Accounting Problems (3 Credits)
Prerequisite: 322. Independent research on advanced accounting problem in student’s specific area of interest.

6200:591 Workshop in Accounting (1-3 Credits)
(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.

6200:601 Financial Accounting (3 Credits)
Introductory course for student with no accounting background. Examines accounting principles as applied to financial problems of firm.

6200:603 Accounting Decision Support Systems (3 Credits)
Introduction to basic financial statement information; coverage of databases, electronic spreadsheets, and other information technology tools that support accounting and assurance services.

6200:607 Financial Data Communications & Enterprise Integration (3 Credits)
Prerequisites: 620:601 and 6500:601. In-depth study of contemporary methodologies, technologies, and standards used to integrate business processes and systems, including XML and XBRL.

6200:610 Process Analysis & Cost Management (3 Credits)
Prerequisites: 601 or 621, 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.

6200:615 Enterprise Systems & Internal Control (3 Credits)
Prerequisite: 603 or equivalent. Risk assessment and mitigation of ERP systems and integration of contemporary data communication technologies such as XML and XBRL into financial applications.

6200:621 Corporate Accounting & Financial Reporting I (3 Credits)
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.

6200:622 Corporate Accounting & Financial Reporting II (3 Credits)
Prerequisite: 621 or permission of the instructor. A continuation of 6200:621 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.

6200:627 Federal Taxation (3 Credits)
Survey of federal taxation of entities, tax research, and individual taxation. Tax cases, projects, and problems will be assigned.

6200:628 Tax Research (3 Credits)
Prerequisite: 620:627 or equivalent or special permission. Designed to develop basic research competence involving federal income, estate, and gift tax laws.

6200:629 Tax Crimes and Forensics (3 Credits)
Prerequisites: 531 or 627 or equivalent or permission. 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.

6200:631 Corporate Taxation I (3 Credits)
Prerequisite: 620:627 or 9200:640 and admission to Master of Tax program. Detailed examination of tax problems of corporations and their shareholders. Formation, distribution, redemption, and liquidation.

6200:632 Taxation of Transactions in Property (3 Credits)
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.

6200:633 Estate and Gift Taxation (3 Credits)
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.

6200:637 Contemporary Accounting Issues (3 Credits)
Prerequisite: Permission of instructor. Critical examination of contemporary issues and trends in accounting including professional ethics and corporate social responsibility, standard setting process, regulatory compliance, and international issues.

6200:640 Advanced Auditing (3 Credits)
Prerequisite: 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.
6200:641 Taxation of Partnerships (3 Credits)
Prerequisites: 6200:627 and 6200:601 or equivalent courses. Examines intensively provisions of subchapters K and S of Internal Revenue Code and uses of partnerships for tax planning.

6200:642 Corporate Taxation II (3 Credits)
Prerequisite: 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.

6200:643 Tax Accounting (3 Credits)
Prerequisite: 6200:627 and 6200:601 or equivalent courses. Attention focused on timing of income and expenses for individual businesses and its relation to tax planning.

6200:644 Income Taxation of Decedents, Estates & Trusts (3 Credits)
Prerequisite: 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.

6200:645 Advanced Individual Taxation (3 Credits)
Prerequisite: 6200:627 and 6200:601 or equivalent courses. In-depth study of some of the more involved areas of individual income taxation.

6200:646 Consolidated Tax Returns (3 Credits)
Prerequisite: 631. Intensive study of tax provisions concerning use of consolidated tax returns.

6200:647 Qualified Pensions & Profit Sharing (3 Credits)
Prerequisite: admission to Master of Tax program or special permission. Nature, purpose and operation of various forms of deferred compensation examined with much emphasis on pension and profit-sharing plans.

6200:648 Tax Policy & Ethics (3 Credits)
Prerequisite: 6200:627 and 6200:601 or equivalent courses. In-depth study of administration and procedures of Internal Revenue Service and responsibilities of tax practitioner.

6200:649 State & Local Taxation (3 Credits)
Prerequisite: 6200:627 and 6200:601 or equivalent courses. Examines common types of taxes imposed by state and local governments and includes taxation of multistate businesses.

6200:650 Estate Planning (3 Credits)
Prerequisite: 633. Considers entire process of planning the estate with due regard for disposition of property, tax minimization, liquidity requirements and administrative costs.

6200:651 International Taxation (3 Credits)
Prerequisite: 6200:627 and 6200:601 or equivalent courses. 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.

6200:652 Tax-Exempt Organizations (3 Credits)
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.

6200:654 Independent Study in Taxation (1-3 Credits)
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.)

6200:655 Advanced Information Systems (3 Credits)
Prerequisites: 603 or equivalent and 610. Advanced study of accounting information system theory, elements, principles, design and implementation. Practical data processing and networks to control flow of information.

6200:658 Enterprise Risk Assessment and Assurance (3 Credits)
Prerequisites: 540 or equivalent. An examination of the risks, controls, and assurance services in contemporary organizations.

6200:659 Assurance Services and Data Mining (3 Credits)
Prerequisite: 603 or equivalent. Application of data mining and quantitative techniques to fraud risk assessment, error detection, financial distress, going concern, and information risk assessment.

6200:660 Accounting and Assurance Project (3 Credits)
Prerequisites: 540 or equivalent, 658, or special permission. Comprehensive accounting and assurance project and a project management module completed in the final semester of the MSA program.

6200:661 Advanced Tax Research & Policy (3 Credits)
Prerequisite: 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.

6200:662 S Corp Taxation (3 Credits)
Prerequisite: 631 or special permission. This course involves an in-depth study of Subchapter S of the Internal Revenue Code.

6200:664 Research & Quantitative Methods in Accounting (3 Credits)
Prerequisites: 6200:610, 6500:601 or equivalent. Survey of research techniques, statistical methods, and data bases with applications to accounting and business functional areas.

6200:665 Fraud and Financial Forensics (3 Credits)

6200:670 Corporate Performance Evaluation & Control Systems (3 Credits)
Prerequisite: 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.

6200:680 International Accounting (3 Credits)
Prerequisite: 610. Examination of accounting theory and practice from international perspective with emphasis on multinational investment, business and auditing activities and reporting problems.

6200:690 Seminar in Taxation (3 Credits)
(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.

6200:693 Selected Topics in Taxation (1-3 Credits)
(May be repeated for a total of six credits.) Prerequisites: 631 or special permission. Provides study in contemporary issues in taxation that are not covered in current courses.

6200:695 Graduate Internship in Accounting (3 Credits)
Prerequisites: 621, 610. This course provides an opportunity for graduate accounting students to apply classroom instruction to practice problems in a professional working environment.

6200:697 Independent Study in Accounting (1-3 Credits)
(May be repeated for a total of six credits) Focus on special topics of study and research in accounting on an independent basis.