

# Accounting

[ACCT 6193](#) Professional Accounting - Regulation (1 semester credit hour) This course is designed to help students prepare for careers in professional accounting and professional examinations. [ACCT 3350](#) or [ACCT 3351](#) will also be counted as a prerequisite. Prerequisites: ([ACCT 6350](#) or [ACCT 6351](#)) and [ACCT 6353](#). (1-0) R

[ACCT 6194](#) Professional Accounting - Business (1 semester credit hour) This course is designed to help students prepare for careers in professional accounting and professional examinations. Prerequisites: ([ACCT 4336](#) or [ACCT 6344](#)) and ([ACCT 4342](#) or [ACCT 6343](#)) and ([ACCT 3341](#) or [ACCT 6331](#)). (1-0) R

[ACCT 6201](#) Introduction to Financial Accounting (2 semester credit hours) This course explores the role of financial accounting information in the economy and explains how accounting information found in financial statements and annual reports is used in decision-making by investors, analysts, creditors and managers. This course is an MS Accounting program prerequisite and cannot be used for MS Accounting degree credit. (2-0) S

[ACCT 6202](#) Introduction to Managerial Accounting (2 semester credit hours) This course presents a detailed study of how managerial accounting information is prepared and how it supports the operational and strategic needs of the enterprise. Managers use accounting information for decision-making, planning, evaluating and controlling activities within organizations. This course is an MS Accounting program prerequisite and cannot be used for MS Accounting degree credit. (2-0) S

[ACCT 6287](#) Board Membership, Risk Management and Compliance (2 semester credit hours) Executive Education Course. This course will consider the functions of the board of directors. Topics include strategy, risk management and compliance. (2-0) Y

[ACCT 6291](#) Professional Accounting - Financial (2 semester credit hours) This course is designed to help students prepare for careers in professional accounting and professional examinations. Prerequisites: ([ACCT 3331](#) or [ACCT 6330](#)) and ([ACCT 3332](#) or [ACCT 6332](#)) and ([ACCT 6333](#) or [ACCT 6365](#)). (2-0) R

[ACCT 6292](#) Professional Accounting - Audit (2 semester credit hours) This course is designed to help students prepare for careers in professional accounting and professional examinations. Prerequisites: ([ACCT 4334](#) or [ACCT 6334](#)), and [ACCT 6335](#). (2-0) R

[ACCT 6305](#) ([SYSM 6337](#)) Accounting for Managers (3 semester credit hours) Fundamental concepts in accounting and financial reporting are presented from the perspective of business managers. May not be used to fulfill degree requirements in MS Accounting. Credit cannot be received for both courses, ([ACCT 6201](#) or [ACCT 6202](#)) and [ACCT 6305](#). (3-0) S

[ACCT 6309](#) ([MIS 6309](#)) Business Data Warehousing (3 semester credit hours) This course provides

the student with in depth knowledge of data warehousing principles, data warehouse techniques, and business intelligence systems. The course introduces the topics of data warehouse design, Extract-Transform-Load (ETL), data cubes, and data marts. Students will create business intelligence using data warehouses with several OLAP and analytical tools. SAP, Business Objects, Cognos, or other data warehousing tools will be used to illustrate data warehousing concepts. (3-0) Y

[ACCT 6312](#) ([MIS 6311](#)) Cybersecurity Fundamentals (3 semester credit hours) The course provides an overview of various technical and managerial issues associated with cybersecurity. The topics include risk assessment and management, cybersecurity programs, IT security controls and technologies, security standards and laws, IT auditing, cyber insurance, and other cyber risk mitigation strategies. (3-0) S

[ACCT 6320](#) ([BUAN 6320](#) and [MIS 6320](#) and [OPRE 6393](#)) Database Foundations (3 semester credit hours) The course provides database knowledge for non-MIS business students to function effectively in their functional area. The course covers conceptual data modeling with the entity-relationship diagram, the fundamentals of relational data model and database queries, and the basic concepts of data warehousing. Structured Query Language will be used extensively. Applications of databases for accounting, finance, marketing, and other areas of business will be emphasized. May not be used to fulfill degree requirements in MS Information Technology and Management. Credit cannot be received for both courses, [MIS 6320](#) and [MIS 6326](#). (3-0) Y

[ACCT 6330](#) Intermediate Financial Accounting I (3 semester credit hours) A study of external financial reporting, including revenue recognition and the measurement and reporting of cash, receivables, inventories, property, plant, and equipment, and intangibles. Financial statement presentation issues are analyzed to gain an appreciation for the impact of generally accepted accounting principles on business decisions. May not be used to fulfill degree requirements in MS Accounting program because it is a program prerequisite. [ACCT 2301](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6201](#) or equivalent. (3-0) S

[ACCT 6331](#) Cost Accounting (3 semester credit hours) Nature, measurement and analysis of accounting data appropriate to managerial decision making, and comprehensive budgeting; statistical cost estimation; cost-volume-profit analysis; gross profit analysis; application of probability to cost control; capital planning. May not be used to fulfill degree requirements in MS Accounting program because it is a program prerequisite. [ACCT 2302](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6202](#) or equivalent. (3-0) S

[ACCT 6332](#) Intermediate Financial Accounting II (3 semester credit hours) This course is a continuation of topics in external financial reporting, including: issues related to the measurement and reporting of current liabilities and contingencies, bonds, leases, deferred taxes, pensions, stock-based compensation plans, shareholders equity, earnings per share, accounting changes, and cash flows. Current generally accepted accounting principles for financial reporting are analyzed. May not be used to fulfill degree requirements in MS Accounting program because it is a program prerequisite. [ACCT 3331](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6330](#) or equivalent. (3-0) S

[ACCT 6333](#) Advanced Financial Reporting (3 semester credit hours) The application of accounting principles in complex settings is studied. Topics include accounting for business combinations, consolidated entities, partnerships, transactions in foreign currency, hedging of foreign currency, and translation of financial statements reported in foreign currency. [ACCT 3332](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6332](#). (3-0) S

[ACCT 6334](#) Auditing (3 semester credit hours) This course introduces the basic concepts, philosophy, standards, procedures, and practices of auditing. Topics include generally accepted auditing standards, the role of the independent auditor, professional conduct and ethics, auditor's reporting responsibilities, risk assessment, internal control, evidential matter, and management fraud. [ACCT 3331](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6330](#) or equivalent. (3-0) S

[ACCT 6335](#) Ethics for Professional Accountants (3 semester credit hours) Ethical reasoning, integrity, objectivity, independence and other core values as defined by the American Institute of Certified Public Accountants are presented. (3-0) S

[ACCT 6336](#) ([HMG 6336](#) and [MIS 6337](#)) Information Technology Audit and Risk Management (3 semester credit hours) Management's role in designing and controlling information technology used to process data is studied. Topics include the role of internal and external auditors in systems development, information security, business continuity, information technology, internet, change management, and operations. Focus is placed on the assurance of controls over information technology risks and covers topics directly related to the Certified Information Systems Auditor (CISA) exam. (3-0) Y

[ACCT 6338](#) ([MIS 6338](#)) Accounting Systems Integration and Configuration (3 semester credit hours) Using SAP or similar software, this course focuses on accounting information systems as part of integrated enterprise systems and modern systems analysis and design of integrated accounting systems and related internal control. Emphasis will be on integrated business processes and related financial transaction flows, system analysis and design methods in SAP with focus on configuration methods. [ACCT 2302](#) will also be counted as a prerequisite or corequisite. Prerequisite or Corequisite: [ACCT 6202](#) or [ACCT 6305](#) or equivalent or instructor consent required. (3-0) R

[ACCT 6340](#) ([MIS 6308](#)) System Analysis and Project Management (3 semester credit hours) Provides the student with an in-depth knowledge of object oriented systems analysis and design procedures. Software project management techniques will be introduced. At the end of the course, the student will be able to analyze business solutions and design computer based information systems using object-oriented methodologies. Prerequisite or Corequisite: [MIS 6320](#) or [MIS 6326](#). (3-0) R

[ACCT 6341](#) Planning, Control and Performance Evaluation (3 semester credit hours) The application of management accounting for planning, control and performance evaluation is studied for various business situations. Topics include planning, budgeting, performance evaluation, centers of responsibility, modern control methods, management compensation, and transfer pricing. Extensive use of cases is used to apply strategic management accounting

concepts. [ACCT 2302](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6202](#) or [ACCT 6305](#) or instructor consent required. (3-0) Y

[ACCT 6342](#) Strategic Cost Management (3 semester credit hours) Cost analysis is integrated with strategic analysis to understand the role of financial and non-financial information in operational and strategic decision-making. Topics may include strategic value chain analysis, strategic positioning analysis, activity based management, line of business evaluation, life cycle costing, technology costing, target costing, quality cost management, balanced scorecard, and sustainability reporting. [ACCT 2302](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6202](#) or [ACCT 6305](#) or equivalent. (3-0) R

[ACCT 6343](#) Accounting Information Systems (3 semester credit hours) Managing the design, control and operation of accounting information systems in a computerized organizational environment is studied. The emphasis is on identifying the information needs of decision makers and developing appropriate business process control in the design of accounting information systems. Prerequisite: [ACCT 6201](#) or [ACCT 6305](#) or equivalent. (3-0) S

[ACCT 6344](#) Financial Statement Analysis (3 semester credit hours) Analysis of financial statements for evaluating firm performance and risk. Topics include interpretation of financial statements and footnotes, managers' incentives for earnings manipulation, comparative analysis of firms, and ethics in financial reporting. [ACCT 2301](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6201](#) or [ACCT 6305](#) or equivalent. (3-0) S

[ACCT 6345](#) Business Valuation (3 semester credit hours) Financial statement based valuation models are studied. Topics include earnings management, income measurement and profitability assessment, discounted cash flow, and accounting-based valuation models. [ACCT 2301](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6201](#) or [ACCT 6305](#) or instructor consent required. (3-0) Y

[ACCT 6349](#) ([MIS 6302](#)) Information Technology Strategy and Management (3 semester credit hours) This course explores the strategic management and control issues associated with information technology. It provides a framework to understand how IT strategy aligns with business strategy and focuses on developing an understanding of the key information requirements for developing an IT strategy and systems architecture. This includes conducting IT sourcing analysis, and managing IT investments effectively to maximize business value. The course will consist of a mix of real-world case studies on IT strategy development across different industries. Credit cannot be received for both [ACCT 6349](#) and [MIS 6302](#). (3-0) Y

[ACCT 6350](#) Fundamentals of Taxation I (3 semester credit hours) Introduction to the role of taxes in today's society and their impact on individuals and business entities; emphasis on federal individual income taxation. [ACCT 2301](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6201](#) or equivalent. (3-0) S

[ACCT 6353](#) Fundamentals of Taxation II (3 semester credit hours) Certain common and special Federal tax laws for individuals, partnerships, corporations, estates, trusts, and miscellaneous entities. Topics include income tax returns for partnerships and business corporations. Survey

coverage of corporate tax issues, IRS audits, and exposure to partnerships, estate and gifts and international taxation. [ACCT 3350](#) or [ACCT 3351](#) will also be counted as a prerequisite.

Prerequisite: [ACCT 6350](#) or [ACCT 6351](#) or equivalent. (3-0) S

[ACCT 6354](#) Partnership Taxation (3 semester credit hours) The tax law is studied as it relates to the formation of a partnership, the determination of the taxable income of the partnership and the distributive shares of the partners, the tax consequences of distributions by a partnership and of transfers of interests in a partnership. [ACCT 3350](#) or [ACCT 3351](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6350](#) or [ACCT 6351](#) or equivalent. (3-0) S

[ACCT 6356](#) Tax Research (3 semester credit hours) Identification and evaluation of legal authorities applicable to tax issues for individual and business taxpayers are studied. Application of research in tax planning and administrative procedures in a tax practice, emphasizing the structure of the Internal Revenue Service and its impact on a tax practitioner. [ACCT 3350](#) or [ACCT 3351](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6350](#) or [ACCT 6351](#) or equivalent. (3-0) Y

[ACCT 6359](#) Accounting Policy and Research (3 semester credit hours) This course enables students to develop their knowledge and appreciation of current debates that surround the accounting profession. Students sharpen their critical thinking skills in the context of these issues and form and defend opinions about contemporary regulatory and market issues. The course exposes students to important academic research in accounting and the primary methods underlying it. The course focuses on in-class discussions and presentations, features guest lecturers, consists of a significant amount of reading material and requires class participation. [ACCT 3331](#) and [ACCT 3332](#) will also be counted as prerequisites. Prerequisites: [ACCT 6330](#) and [ACCT 6332](#). (3-0) R

[ACCT 6362](#) International Accounting (3 semester credit hours) Accounting and auditing functions and activities in various international environments are evaluated also in the context of international accounting and auditing harmonization. Causes of international differences and international classification efforts are examined. Comparison between International Financial Reporting Standards (IFRS) and prevailing US Accounting Principles (FASB) and contemplated convergence between the two systems are appraised. Accounting concepts, standards, methods, and practices in foreign environments and their relationship to US accounting are assessed. Topics include foreign currency translation, consolidation, performance measurement of international entities, accounting for international operations, comparative accounting systems, transfer pricing, and financial reporting of foreign and multinational corporations. [ACCT 2301](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6201](#) or [ACCT 6305](#) or equivalent or instructor consent required. (3-0) Y

[ACCT 6365](#) Governmental and Not-For-Profit Accounting (3 semester credit hours) Accounting practices for governmental and not-for-profit organizations are studied, including accounting requirements for institutions, municipalities, and state and federal government. Topics include performance budgeting, systems analysis, and accounting implications of economic decisions. [ACCT 2301](#) and [ACCT 2302](#) will be counted as prerequisites. Prerequisite: ([ACCT 6201](#) and [ACCT 6202](#)) or [ACCT 6305](#) or instructor consent required. (3-0) R

[ACCT 6366](#) Special Topics in Taxation (3 semester credit hours) This course builds upon topics

taught throughout the required tax curriculum. Topics will be determined based on current tax events and issues and may delve into advanced problems in areas such as international taxation, state and local tax, as well as other current and relevant tax topics. This course provides students with the opportunity to integrate and apply their tax knowledge through problem solving based on hypothetical taxpayers. Prerequisite: [ACCT 6352](#) or [ACCT 6353](#). (3-0) R

[ACCT 6367](#) Multijurisdictional Taxation (3 semester credit hours) This course introduces the taxation of business entities and individuals by competing taxing jurisdictions. This course also addresses state taxation concepts, including nexus, allocation, and apportionment issues and examines cross-border and international tax issues emphasizing "outbound" investments and activities of U.S. taxpayers. [ACCT 3350](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6350](#) or equivalent or Prerequisite or Corequisite [ACCT 6353](#). (3-0) Y

[ACCT 6370](#) Business Law (3 semester credit hours) Laws affecting business organizations and laws influencing managerial decision-making are examined. Topics include contract law, law of agency, law of commercial transactions, and the uniform commercial code and the laws relating to the formation and operation of corporations. (3-0) Y

[ACCT 6372](#) Business Law for Accountants (3 semester credit hours) Laws specifically affecting business organizations and the financial impact are examined. The course focuses on business laws that impact accountants and business transactions as well as uniform commercial code, contract law, law of agency, law of commercial transactions and the laws relating to the formation and operation of corporations. (3-0) S

[ACCT 6373](#) Advanced External Auditing (3 semester credit hours) This course provides an in-depth view of issues related to external audit. The course covers current and emerging issues such as enterprise risk management, advanced communication techniques, managing the audit group, and quality assessment reviews. Weekly assignments and case studies are discussed in detail along with a major project with practitioners. [ACCT 4334](#) will also be counted as a prerequisite. Prerequisite: [ACCT 6334](#). (3-0) S

[ACCT 6377](#) Corporate Governance (3 semester credit hours) Corporate governance is a system of policies and processes established and maintained by a board of directors and top management to oversee an organization's strategic activities and resulting performance. The system seeks to ensure proper accountability, probity, and openness in the conduct of an organization's business for the long-term benefit of its shareholders by causing the right questions to be asked and by placing checks and balances in place to ascertain the answers reflect reality. Thus, corporate governance focuses on enhancing the relationships among a company's board of directors, top management, investors (particularly institutional investors), and other stakeholders. Each session has two themes: issues are addressed academically by the instructor and pragmatically by prominent practitioners. (3-0) S

[ACCT 6380](#) ([HMG T 6380](#)) Internal Audit (3 semester credit hours) The course covers internal audit from a broad perspective that includes information technology, business processes, and accounting systems. Topics include internal auditing standards, risk assessment, governance, ethics, audit techniques, consulting and emerging internal audit issues. This is the first course

leading to Internal Auditing Education Partnership (IAEP) Certificate and prepares students for the Certified Internal Auditor Exam. Students work on internal audits as part of class along with learning the latest internal audit techniques. (3-0) Y

[ACCT 6382](#) ([HMG 6382](#)) Advanced Internal Auditing (3 semester credit hours) This course provides an in-depth view of issues related to internal audit. The course covers the current and emerging issues such as enterprise risk management, advanced communication techniques, managing the audit group, auditing outsourced functions, co-sourcing internal audit groups, working as an in charge auditor and quality assessment reviews. A semester long research project is completed by students. Case studies are discussed along with discussions with audit practitioners. Prerequisite: [ACCT 6380](#) or [HMG 6380](#). (3-0) R

[ACCT 6383](#) Fraud Examination (3 semester credit hours) This course introduces theory and techniques used in solving financial crimes including forensic accounting procedures, interviewing techniques, rules of evidence, sources of information, and current issues in financial investigations. The course will include application of criminal statutes related to investigating, solving, and prosecuting financial crimes. Case studies and practical exercises will be used to augment course topics. Various financial documents and instruments will be discussed and reviewed as part of the documentary evidence to support financial investigations. [ACCT 3331](#) and [ACCT 3332](#) will also be counted as prerequisites. Prerequisites: ([ACCT 6330](#) and [ACCT 6332](#)) or equivalent. (3-0) S

[ACCT 6384](#) ([MIS 6339](#)) Analytical Reviews Using Audit Software (3 semester credit hours) This course introduces the theory and tools used to leverage automated auditing software such as ACL and IDEA. The course includes an analytical review of accounting and operational data for internal auditors and hands-on use of audit software and the development of an audit dashboard. The course also explores ways to leverage the enterprise technology and use available technology to monitor controls and detect fraud. (3-0) R

[ACCT 6385](#) Managerial Accounting in Enterprise Systems (3 semester credit hours) This course will cover the complexity and functionality of managerial accounting systems within Enterprise Systems. Cost center accounting, profitability analysis, product costing, profit center accounting and reporting related to managerial decision-making will be covered. Use of SAP or similar software will be used to demonstrate concepts. [ACCT 2301](#) and [ACCT 2302](#) will also be counted as prerequisites. Prerequisite: ([ACCT 6201](#) and [ACCT 6202](#)) or [ACCT 6305](#). (3-0) R

[ACCT 6386](#) Governance, Risk Management and Compliance (GRC) (3 semester credit hours) GRC examines, from the perspective of corporate directors, senior officers, professional service providers, and consultants the relationship between Corporate Governance and selected components: risk management, compliance, regulations, and regulatory reporting. In addition, these will be linked to two other aspects of Corporate Governance: ethics and corporate culture. Experts in the field provide insights into how systems of corporate governance are designed, developed, and implemented. GRC benefits graduates interested in pursuing careers as auditors (external and internal), consultants, forensic accountants, risk management experts, compliance officers, and ethics officers. (3-0) Y

[ACCT 6387](#) Executive Compensation and Shareholder Returns (3 semester credit hours) Covers

issues related to executive compensation and its impact on shareholder wealth. Students review the history of executive compensation and the relationship of executive pay to average employee pay, as well as data on whether there is alignment between current compensation methods and shareholder returns. This will include study of the corporate scandals which led to the Sarbanes-Oxley Act of 2002, the proliferation of golden parachutes, pending legislation and regulations such as "say on pay" and increasing federal involvement in compensation issues, e.g. the appointment of a federal "pay czar" at the Department of the Treasury to manage executive salaries at companies receiving federal bailout money. (3-0) Y

[ACCT 6388](#) Accounting Communications (3 semester credit hours) This course is designed to improve accounting students' language and communication skills through lectures, discussions, readings, presentations, and assignments. Introduction to various types of professional accounting-related communication, both written and oral. Students apply effective communication skills in various assignments such as memos, emails, professional branding, proposals, presentations, and interviews. (3-0) S

[ACCT 6389](#) Volunteer Income Tax Assistance Practicum (3 semester credit hours) This course is designed to provide students with an opportunity to expand and apply their tax compliance skills in a community service environment through the execution of the Volunteer Income Tax Assistance (VITA) program through a combination of in-class seminars, out-of-classroom application, and a research project. [ACCT 3350](#) or [ACCT 3351](#) will also be counted as a prerequisite or corequisite. Prerequisite or Corequisite: [ACCT 6350](#) or [ACCT 6351](#). (3-0) R

[ACCT 6391](#) ([FIN 6391](#)) Risk Accounting (3 semester credit hours) This course develops a framework for explaining the nature, uses, and financial reporting of derivatives. The course introduces the measurement of operational and financial risks and valuation of financial derivatives. Further analysis of the conceptual framework will be performed based on the extensive use of cases to allow students to create their own accounting interpretation of the hedging strategy. Prerequisites: ([ACCT 3331](#) and [ACCT 3332](#)) or ([ACCT 6330](#) and [ACCT 6332](#)) or Instructor consent required. (3-0) Y

[ACCT 6V98](#) Accounting Internship (1-3 semester credit hours) Student gains experience and improves skills through appropriate developmental work assignments in a real business environment. Student must identify and submit specific business learning objectives at the beginning of the semester. The student must demonstrate exposure to the managerial perspective via involvement or observation. At semester end, student prepares an oral or poster presentation, or a written paper reflecting on the work experience. Student performance is evaluated by the work supervisor. Pass/Fail only. May be repeated for credit as topics vary (3 semester credit hours maximum). JSOM Internship Coordinator consent required. ([1-3]-0) S

[ACCT 6V99](#) Special Topics in Accounting (1-4 semester credit hours) May be lecture, readings or individualized study. May be repeated for credit as topics vary. Instructor consent required. ([1-4]-0) S

[ACCT 7313](#) Contemporary Research in Accounting and Economics (3 semester credit hours) This course will introduce analytical and empirical methods appropriate for addressing accounting questions in the capital markets arena. The emphasis will be to provide a foundation for research

methods in accounting. Topics will include use of accounting information for valuation, value relevance, earnings management, accounting and audit as corporate mechanisms, and some anomalies. May be repeated for credit as topics vary (6 semester credit hours maximum). Instructor consent required. (3-0) T

[ACCT 7314](#) Empirical Research in Financial Reporting (3 semester credit hours) Presents current areas of research in the area of financial reporting. Emphasis is ongoing and recently completed research studies, including understanding of their antecedents and research methodologies. Capital market based empirical research topics will be covered. In particular, the role of analysts as financial information intermediaries will be examined. May be repeated for credit as topics vary (6 semester credit hours maximum). Instructor consent required. (3-0) T

[ACCT 7323](#) Empirical Research in Accounting and Economics (3 semester credit hours) This course is designed to further the ability of the students to critically analyze completed research efforts, to provide insight into how a given stream of research (e.g. earnings return association studies, trading volume) develops over time and to further the students' knowledge of academic accounting research in the area of financial accounting/reporting. May be repeated for credit as topics vary (6 semester credit hours maximum). (3-0) T

[ACCT 7324](#) Empirical Research in Financial Accounting (3 semester credit hours) Presents a detailed study of past and current empirical research in the areas of financial accounting and other related fields. Emphasis is on a clear understanding of hypothesis formulation, research design, sample selection and statistical techniques used in these studies. Topics include financial reporting, valuation, and analyst forecast. May be repeated for credit as topics vary (6 semester credit hours maximum). (3-0) T

[ACCT 7333](#) Analytical Research in Accounting and Economics (3 semester credit hours) Presents a detailed study of economics based analytical research in accounting. Emphasis is on a clear understanding of theoretical paradigms, modeling issues, interpretation of the results, and empirical applications of analytical models. Topics will include the role of information for valuation, contracting, and performance evaluation, and analysis of financial and non-financial performance measurement. May be repeated for credit as topics vary (6 semester credit hours maximum). (3-0) T

[ACCT 7334](#) Research Foundations in Accounting (3 semester credit hours) Presents a detailed study of economics based research in financial accounting reporting. Emphasis is on providing an understanding of the current research in capital market based financial accounting. This course provides a platform for supplementing and integrating the students' knowledge of basic research methods and tools and requires the students to identify an accounting topic that they are interested in and to write a research paper in that topic. May be repeated for credit as topics vary (6 semester credit hours maximum). (3-0) T

[ACCT 7343](#) Empirical Research in Managerial Accounting (3 semester credit hours) Presents a detailed study of empirical research in the area of managerial accounting. Emphasis is on providing an understanding of the current research in managerial accounting. Topics covered include managerial incentives, design of compensation contracts, performance measurement and

cost management. May be repeated for credit as topics vary (6 semester credit hours maximum). (3-0) T

[ACCT 7344](#) Advanced Research in Accounting (3 semester credit hours) This course exposes the students to a wide range of empirical research methodologies including large sample archival research. Emphasis is on providing a clear understanding of the research methods including the theoretical aspects that underlie. May be repeated for credit as topics vary (6 semester credit hours maximum). (3-0) T