

# ACCOUNTING BUSINESS ADMINISTRATION (ACC)

---

## **ACC 211. Principles of Financial Accounting. 3 Credit Hours.**

Course explores the role of accounting in providing financial information about an enterprise to decision-makers. Emphasis is placed on understanding financial accounting from a user perspective. Course covers the reporting of financial position including coverage of assets, liabilities, equity accounts, the results of operations, and cash flows.

Requisite: Sophomore Standing or Higher.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall, Spring, & Summer.

## **ACC 212. Managerial Accounting. 3 Credit Hours.**

Introduction to managerial accounting. Topics include various product costing techniques, analysis of cost behavior patterns, budgeting, and the use of accounting information to solve problems. The course is taught from a managerial perspective.

Prerequisite: ACC 211 or ACC 221 or ACC 223 and Requisite: Business School.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall, Spring, & Summer.

## **ACC 221. Accelerated Principles of Financial Accounting. 3 Credit Hours.**

This course explores the role of accounting in providing financial information about an enterprise to decision-makers. Emphasis is placed on understanding financial accounting from a user perspective. Course covers the reporting of financial position including coverage of assets, liabilities, equity accounts, the results of operations, and cash flows. This course is not open to students with credit for ACC 211.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

## **ACC 222. Accelerated Managerial Accounting. 3 Credit Hours.**

This course provides an introduction to managerial/cost accounting. Topics include various product costing techniques, analysis of cost behavior patterns, budgeting, and the use of accounting information to solve problems. The course is taught from a managerial perspective. This course is not open to students with credit in ACC 212.

Prerequisite: ACC 221.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

## **ACC 223. Principles of Financial and Managerial Accounting. 4 Credit Hours.**

This course provides an introduction to financial and managerial accounting. Since this course focuses on accounting's role in providing information for management decisions, it also includes techniques for planning and controlling business operations to achieve company goals. Topics include the accounting cycle, financial statements, and financial ratios. From a managerial perspective, topics include job-order, process costing, activity-based costing, cost behavior, cost volume profit analysis, budgets, variances, and capital budgeting.

Prerequisite: MTH 161 and Requisite: Miami Herbert Business School.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

## **ACC 301. Cost Accounting. 3 Credit Hours.**

Topics include basic cost concepts, product costing techniques including job-order and process costing, in-depth studies of techniques and issues surrounding cost allocation methods, basic approaches to solving complex accounting problems, standard cost systems and variance analysis, and variable costing. Additionally, activity-based costing concepts and methodology are introduced. Course is designed to provide students with the necessary skills to perform basic cost accounting.

Prerequisite: ACC 212 or ACC 222 or ACC 223 and Requisite: Business School.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring & Summer.

## **ACC 311. Intermediate Accounting I. 3 Credit Hours.**

The accounting principles which shape the financial reporting practices followed by entities that prepare financial statements in accordance with generally accepted accounting principles are discussed. Course also includes the determination of income components and balance sheet elements with brief coverage of the statement of cash flows.

Prerequisite: ACC 212 Or ACC 223 or Pre/Corequisite: ACC 222 and Requisite: Miami Herbert Business School School.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Summer.

**ACC 312. Intermediate Accounting II. 3 Credit Hours.**

A continuation of ACC 311. Course focuses on more complex accounting applications such as leases, postretirement benefits, accounting for income taxes, and other topics. Additionally, the course includes coverage of the statement of cash flows.

Prerequisite: ACC 311 And Requisite: Business School.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring & Summer.

**ACC 315. Accounting for Health Care Organizations.. 3 Credit Hours.**

This course develops a working knowledge of the financial accounting and reporting processes in health care, services industry, and governmental organizations. Focus is on accounting in health care, service industry and for-profit organizations. This will not count as an accounting course for accounting majors and will not satisfy any accounting requirements needed to sit for the CPA exam in Florida.

Prerequisite: ACC 212 or ACC 222 and Requisite: HSMP major.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 336. Integrated Reporting. 3 Credit Hours.**

The focus of this course is on the intersection between sustainability reporting, financial reporting, and corporate operations. As an accounting course, we will approach these issues with an emphasis on the identification, measurement, and reporting of environmental, social, and governance (ESG) issues. The course is primarily designed for undergraduate students seeking a major with a focus on sustainability, but it can also be taken by students pursuing a career in professional accounting or financial services. Please note, however, that this course will not count as an accounting course for the accounting major and will not satisfy any accounting requirements needed to sit for the CPA exam in Florida. (BUS 204, Introduction to Corporate Sustainability, is strongly recommended as a prerequisite.)

Prerequisite: ACC 211 or ACC 223.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 402. Auditing. 3 Credit Hours.**

Course provides an introduction to the field of auditing. It concentrates on conducting an audit of financial statements in accordance with generally accepted auditing standards. Course covers accounting information systems, audit planning, audit risk and materiality assessments, evaluation of internal control, audit evidence, documentation, and audit reports.

Prerequisite: ACC 311 And Requisite: Business School.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 403. Fundamentals of Taxation. 3 Credit Hours.**

Basic concepts of federal income taxation applicable to all taxpayers. The principles of individual income taxation, the tax consequences of property transactions, and an introduction to the impact of income taxes on corporations and partnerships are discussed. Emphasis is placed on study of the basic income tax formula including income exclusion, inclusions, statutory deductions, exemptions, and credits. The fundamentals of tax research are also introduced.

Prerequisite or Corequisite: ACC 311 and Requisite: Business School.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 404. Advanced Taxation. 3 Credit Hours.**

Study of Federal income tax laws and regulations as they affect corporations, partnerships, their owners, and employees. Emphasis is placed on tax planning aspects of formation, operation, reorganization, distribution, and liquidation of corporations and partnerships. Also includes an introduction to estate and gift taxation.

Prerequisite: ACC 403 and Requisite: Miami Herbert Business School.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 406. Accounting Systems. 3 Credit Hours.**

Contemporary accounting systems are computer based. Course covers the nature, design, implementation, and controls in computerized systems as well as manual systems. Micro computers are used as a learning tool.

Prerequisite: ACC 311 And Requisite: Business School.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 411. Advanced Accounting. 3 Credit Hours.**

The primary focus of the course is on business combinations and preparing consolidated financial statements. Additionally, there is coverage of the accounting principles and practices applied to foreign operations and partnerships.

Prerequisite or Corequisite: ACC 312 AND Requisite: Miami Herbert Business School and Junior Standing or higher.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 496. Directed Studies in Accounting. 1-3 Credit Hours.**

Supervised readings, individual research project, or independent investigation of selected non-STEM related problems in the discipline. Offered only by special arrangement with supervising faculty member, who approves topic and evaluation process at time of registration.

**Components:** THI.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 497. Directed Studies in Accounting. 1-3 Credit Hours.**

Supervised readings, individual research project or independent investigation of selected STEM-related problems in the discipline. Offered only by special arrangement with supervising faculty member, who approves topic and evaluation process at time of registration.

**Components:** THI.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 498. Special Topics in Accounting. 3 Credit Hours.**

Special topics in selected non-STEM areas of Accounting.

Requisite: Miami Herbert Business School And Junior Or Senior Status.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 499. Special Topics in Accounting. 3 Credit Hours.**

Special topics in selected STEM areas of Accounting.

Requisite: Miami Herbert Business School And Junior Or Senior Status.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 506. Internal Auditing. 2 Credit Hours.**

Course explores the unique issues associated with the internal audit function. Additionally, the ethical code applicable to internal auditors is discussed.

Prerequisite: ACC 402. And Requisite: Accepted into the Accelerated Program.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 522. Advanced Issues in Auditing. 3 Credit Hours.**

Course covers advanced issues which arise in audit practice including audit reporting issues, fraud detection and reporting, attestation engagements, special reporting issues, compilation and review engagements, scope of services issues, and other new issues which have a significant impact on audit practice.

Prerequisite: ACC 402. And Requisite: Accepted into the Accelerated Program.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 524. Accounting for Governmental and Not-for-Profit Entities. 2 Credit Hours.**

The course introduces accounting within the environment of modern government and not-for-profit organizations. Emphasis is placed on financial accounting and reporting, current accounting issues, and managerial activities.

Prerequisite: ACC 312 and Requisite: Accepted into the Accounting Accelerated Program.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 530. International Financial Reporting Standards. 1 Credit Hour.**

This course provides an overview of International Financial Reporting Standards (IFRS). The course will begin with a study of IFRS Framework and will then examine a number of the major topics covered in the Intermediate Accounting courses. The perspective will be a comparison between IFRS and U.S. generally accepted accounting principles (U.S. GAAP).

Prerequisite: ACC 312 and Requisite: Accepted into the Accounting Accelerated Program.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 550. Accounting Internship. 1-3 Credit Hours.**

Student is individually assigned to operating business firm or other organization to gain insight into management practice in area of career interest. Periodic reports and conferences are required. Approval of chairman is required at time of registration.

Requisite: Miami Herbert Business School.

**Components:** THI.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 555. Accounting Departmental Honors Research Project. 3 Credit Hours.**

Research project to fulfill requirements for Departmental Honors Accounting.

**Components:** THI.

**Grading:** SUS.

**Typically Offered:** Offered by Announcement Only.

**ACC 572. Advanced Financial Analysis. 2 Credit Hours.**

This course builds on the analytical techniques developed in the prerequisite financial accounting courses to augment your understanding of more complex financial reporting issues and to introduce you to the valuation of equity investments. The view point is that of the user of financial statements, particularly from the standpoint of an equity investor or purchaser of a business. We discuss each financial reporting issue in terms of its effect on assessments of a firm's profitability and risk. This course is designed primarily for students who expect to be intensive users of financial statements as part of their professional responsibilities.

Prerequisite: ACC 312. And Requisite: Accepted into the Accounting Accelerated Program.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 600. Accounting for Decision-Making and Control. 2-3 Credit Hours.**

The course focuses on the use and understanding of basic financial and managerial accounting reports. The course is oriented to the user of financial data rather than the preparer of the data. Coverage of basic accounting assumptions and current issues affecting accounting processes and reporting are included, but detailed accounting procedures are not emphasized. Completion of the course should permit students to understand accounting information and to communicate with professional accountants. Does not satisfy any accounting requirements needed to sit for the CPA exam in Florida.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall, Spring, & Summer.

**ACC 601. Trends in Present Day Accounting. 2 Credit Hours.**

Recent developments in accounting thought and advanced accounting theory. The analysis of trends as disclosed by recent releases of the Securities and Exchange Commission, the American Institute of Certified Public Accountants, and the Financial Accounting Standards Board are discussed. Other topics include terminology, current trends in the measurement, presentation of third financial data to meet the needs of third parties, and surveys accounting literature.

Prerequisite: ACC 312. Or ACC 633.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 602. Financial Reporting and Control in the Healthcare Industry. 1-3 Credit Hours.**

The course focuses on the use and understanding of basic financial reporting (e.g., financial statement interpretation and analysis) and managerial accounting topics for the healthcare industry (e.g., cost allocation and management control systems). The course is oriented to the user of financial data rather than the preparer of the data. Coverage of basic accounting assumptions and current issues affecting accounting processes and reporting are included, but detailed accounting procedures are not emphasized. Completion of the course should permit students to understand accounting information and to communicate with professional accountants in the healthcare industry.

Prerequisite: ACC 312. Or ACC 633.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 603. Cases in Financial Reporting Issues. 2 Credit Hours.**

An exploration of complex financial reporting issues using the case method.

Prerequisite: ACC 312. Or ACC 633.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 604. Seminar in Cost Accounting. 2 Credit Hours.**

Course covers four major segments. First, it reviews the basic concepts and tools associated with management control systems. Second, it underscores the importance of decentralization and the impact it has on decision making. Third, it examines the strategic place for cost management. Examples include the adoption of the balanced score card, quality control, productivity, and environmental cost management. Fourth, the course brings costing and control tools into the discussion of decision making.

Prerequisite: ACC 301. Or ACC 634.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 606. Internal Auditing. 2 Credit Hours.**

Course explores the unique issues associated with the internal audit function. Additionally, the ethical code applicable to internal auditors is discussed.

Prerequisite: ACC 312. Or ACC 633. And ACC 402. Or ACC 635.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 607. Financial Accounting and Reporting. 3 Credit Hours.**

Basic concepts of accounting designed to increase understanding of the function of accounting statements and their limitations. The generally accepted principles governing the preparation of financial reports and the use of accounting information in investment and credit decisions. Does not satisfy any accounting requirement needed to sit for the CPA Exam in Florida. Limited to Executive MBA students only.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 608. Managerial Accounting. 3 Credit Hours.**

Current managerial accounting techniques and theories. Topics include the use of accounting data in making decisions and planning and control systems for implementation of decisions. Does not satisfy any accounting requirements needed to sit for the CPA Exam in Florida. Limited to Executive MBA students only.

Prerequisite: ACC 607.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**ACC 610. Capstone: Financial Reporting Research. 2 Credit Hours.**

The objective of the course is to familiarize students with researching financial information of publicly traded companies and to provide an introduction to accounting research related to the content and presentation in SEC filings. The course will emphasize searching and accessing as well as understanding and interpretation of financial information presented in SEC filings (e.g., 10-K, 10-Q, Proxy Statements). Accounting topics covered will include accounting information and the capital markets, earnings management, earnings quality, effect of recognition vs. disclosure in accounting reports and the role of the SEC in regulating financial reporting.

Prerequisite: ACC 312. Or ACC 633.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 611. Auditing Seminar. 2 Credit Hours.**

Practical applications of auditing and research into audit matters. Emphasis of the course is placed on cases involving audit failures, appropriate auditing procedures, reporting, and exercise of audit judgment.

Prerequisite: ACC 402. Or ACC 635.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 616. CPA Review I. 0 Credit Hours.**

The CPA Review is an essential ingredient of the accounting accelerated accounting track. Students must provide proof of satisfactory completion of an approved course of study for two parts of the CPA exam (Regulation and Financial Accounting and Reporting). This course cannot be used to meet the State of Florida's educational requirements for taking the CPA exam.

Prerequisite: ACC 411.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 617. CPA Review II. 3 Credit Hours.**

The CPA Review is an essential ingredient of the accounting accelerated accounting track. Students must provide proof of satisfactory completion of an approved course of study for two parts of the CPA Exam (Business Environment and Concepts, and Auditing and Attestation). This course cannot be used to meet the State of Florida's educational requirements for taking the CPA exam.

Prerequisite: ACC 411.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 620. Accounting Controls in Information Technology. 2 Credit Hours.**

Course develops students' understanding of the theory and practice of relational database management systems in the accounting view of enterprise-wide databases. With a focus on controls, students build accounting systems elements related to main accounting transaction cycles, the revenue cycle, and the purchase cycle.

Prerequisite: ACC 406. Or ACC 636.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Summer.

**ACC 622. Advanced Issues in Auditing. 2-3 Credit Hours.**

Course covers advanced issues which arise in audit practice including audit reporting issues, fraud detection and reporting, attestation engagements, special reporting issues, compilation and review engagements, scope of services issues, and other new issues which have a significant impact in audit practice. Not open to students with credit in ACC 522.

Prerequisite: ACC 402. Or ACC 635.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 623. International Accounting and Taxation. 2 Credit Hours.**

Course covers tax accounting and business considerations in the global business environment. U.S. tax issues involved in international transactions, working across national borders, the Foreign Corrupt Practices Act, money laundering and uses of accounting information in managing an international business. Not open to students with credit for ACC 523.

ACC312 or ACC633 AND ACC403 or ACC673.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 624. Accounting for Governmental and Not-for-Profit Entities. 2 Credit Hours.**

The course introduces accounting within the environment of modern government and not-for-profit organizations. Emphasis is placed on financial accounting and reporting, current accounting issues, and managerial activities. Not open to students with credit for ACC 524.

Prerequisite: ACC 312. Or ACC 633.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 626. Litigation and Advisory Services. 2 Credit Hours.**

This course provides an overview of fraud perpetrated against an organization, including employee theft, vendor fraud, customer fraud, and management fraud. Students will learn about different investigative techniques for quantifying fraud, and how fraud can be detected and prevented as well as the accountants' role in litigation, such as acting as expert witness.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 627. Accounting Regulations and Compliance. 2 Credit Hours.**

This course is designed to expose and educate students in a number of rules and regulations faced by the accounting profession, with an emphasis on the financial industry. This course will cover in moderate depth, regulatory agencies and the compliance of the regulations the agencies are charged with upholding. Students will also be exposed to regulatory and compliance programs, bribery and corruption acts such as the Foreign Corrupt Practices Act and the UK Bribery Act, and various anti-money laundering provisions.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 628. Introduction to Accounting Analytics. 2 Credit Hours.**

This course introduces students to applications of data analytics techniques in accounting which includes: financial reporting, managerial accounting, taxation, and auditing.

Prerequisite: ACC 301. And ACC 402. And ACC 403.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 630. International Financial Reporting Standards. 1 Credit Hour.**

This course provides an overview of International Financial Reporting Standards (IFRS). The course will begin with a study of IFRS Framework and will then examine a number of the major topics covered in the Intermediate Accounting courses. The perspective will be a comparison between IFRS and U.S. generally accepted accounting principles (U.S. GAAP).

Prerequisite: ACC 312. Or ACC 633.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**ACC 631. Business Combinations & Complex Estimates. 2 Credit Hours.**

Coverage of the Generally Accepted Accounting Principles governing business combinations, the preparation of consolidated financial statement including local and foreign subsidiaries, and other financial reporting topics.

Prerequisite: ACC 312. Or ACC 633.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 632. Intermediate Accounting I. 2 Credit Hours.**

The accounting principles which shape the financial reporting practices followed by entities that prepare financial statements in accordance with generally accepted accounting principles are discussed. Course also includes the determination of income components and balance sheet elements with brief coverage of the statement of cash flows. Does not count towards the credits needed to graduate.

Prerequisite: ACC 211. And ACC 212.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Summer.

**ACC 633. Intermediate Accounting II. 2 Credit Hours.**

The accounting principles which shape the financial reporting practices followed by entities that prepare financial statements in accordance with generally accepted accounting principles are discussed. Course also includes the determination of income components and balance sheet elements with brief coverage of the statement of cash flows. Does not count towards the credits needed to graduate.

Prerequisite: ACC 311. Or ACC 632.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Summer.

**ACC 634. Cost Accounting. 2 Credit Hours.**

Topics include basic cost concepts, product costing techniques including job-order and process costing, in-depth studies of techniques and issues surrounding cost allocation methods, basic approaches to solving complex accounting problems, standard cost systems and variance analysis, and variable costing. Additionally, activity-based costing concepts and methodology are introduced. This course does not count towards the credits needed to graduate.

Prerequisite: ACC 212.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Summer.

**ACC 635. Auditing. 2 Credit Hours.**

Course provides an introduction to the field of auditing. It concentrates on conducting an audit of financial statements in accordance with generally accepted auditing standards. Course covers accounting information systems, audit planning, audit risk and materiality assessments, evaluation of internal control, audit evidence, documentation, and audit reports. This course does not count towards the credits needed to graduate.

Prerequisite: ACC 311. Or ACC 632. And ACC 312. Or ACC 633.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Summer.

**ACC 636. Accounting Systems. 2 Credit Hours.**

Contemporary accounting systems are computer based. Course covers the nature, design, implementation, and controls in computerized systems as well as manual systems. Micro computers are used as a learning tool. This course does not count towards the credits needed to graduate.

Prerequisite: ACC 211. And ACC 212.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Summer.

**ACC 639. Income Taxation and Business Entities. 2 Credit Hours.**

This course is designed to be the second tax course for students who are interested in the business applications of federal income tax laws, as they affect corporations, partnerships, and their owners. Emphasis is placed on tax planning aspects of formation, operation, liquidation, and distributions of corporations and partnerships.

Prerequisite: ACC 403. Or ACC 673.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 640. Corporate Taxation I. 2 Credit Hours.**

Course covers treatment of the corporate form of organization, its related opportunities, and problem areas, including formation, tax formula, non-liquidating and liquidating distributions, capital structure, and redemptions.

Prerequisite: ACC 404. Or ACC 639.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 641. Corporate Taxation II. 2 Credit Hours.**

An in-depth study of taxable and nontaxable corporate reorganizations. An introduction to affiliated corporations, requirements for consolidated returns, and their associated problems and opportunities are discussed.

Prerequisite: ACC 640.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 642. Seminar in Taxation. 2 Credit Hours.**

Investigation of current topical areas in taxation.

Prerequisite: ACC 404. Or ACC 639.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 643. Tax Research. 2 Credit Hours.**

Study of the tax practice environment including the Treasury Department, the Courts, and the legislative history of the Internal Revenue Code. Ethics in tax practice are also examined. Course includes training in the use of tax services in performing tax research. A research methodology for solving tax problem cases is studied and cases to be researched are assigned.

Prerequisite: ACC 404. Or ACC 639.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 645. Partnership Taxation. 2 Credit Hours.**

Taxation of partners and other flow-through entities. Partnership formation, termination, distribution, liquidation, and sales of partnership interests are covered. Limited partnerships in conjunction with their use as tax shelters are discussed as well as family partnerships, limited liability companies, and LLPs.

Prerequisite: ACC 404. Or ACC 639.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.



**ACC 647. Estates and Gift Taxes. 2 Credit Hours.**

Estate and gift planning for shifting wealth from one individual to another by death, gift, or by the use of trusts. Property included in the decedent's gross estate valuation methods, gifts in contemplation of death, jointly held property, life insurance, transfers with retained life estates, bequests, revocable transfers, the marital deduction, powers of appointment, gifts of present and future interest, and gifts to minors are covered.

Prerequisite: ACC 404. Or ACC 639.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 648. Accounting for Income Taxes. 2 Credit Hours.**

This course is designed to provide the foundation necessary to understand the financial accounting and reporting of book-tax differences. The course will cover the preparation of the income tax provision and related financial statement disclosures in conformity with U.S. GAAP (FASB ASC 740)

Prerequisite: ACC 312. Or ACC 633. And ACC 404. Or ACC 639.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 649. Issues in Tax Policy. 1-2 Credit Hours.**

This course looks at the process through which our tax laws are created and the important policy issues inherent in individual and corporate income taxes, consumption taxes, and wealth transfer taxes. Topics in this course are not limited to U.S. taxation and include an examination of systems used in other countries (such as the VAT) as possible alternatives to our current tax.

Prerequisite: ACC 403. Or ACC 673.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 650. Accounting Internship. 1-3 Credit Hours.**

Student is individually assigned to operating business firm or other organization to gain insight into management practice in area of career interest. Periodic reports and conferences required.

Prerequisite: ACC 312. Or ACC 633.

**Components:** THI.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 660. Managerial Accounting in Healthcare Organizational. 3 Credit Hours.**

This course covers Managerial Accounting concepts applied to healthcare organizations. Topics include cost allocation and management control systems.

Prerequisite: ACC 212. Or ACC 608. Or ACC 671.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 662. Taxation of Multinational Corporations. 2 Credit Hours.**

This course introduces the fundamental tax concepts underlying U.S. taxation of international transactions. Topics include the taxation of U.S. corporations with income from foreign sources, intercompany pricing, anti-tax avoidance provisions, and tax treaties.

Prerequisite: ACC 640.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 664. Financial Reporting & Regulatory Issues in Complex Deals. 2 Credit Hours.**

This course focuses on the financial, cultural, and strategic aspects of international mergers and acquisitions (M&A) activity and has a global, cross-cultural perspective. It presents a strategic view of the M&A process, examining managerial decision making in the planning, execution, and post-merger phases.

Prerequisite: ACC 312. Or ACC 633.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 665. Health Care Financial and Managerial Accounting. 2-3 Credit Hours.**

This course covers managerial and financial accounting concepts applied to health care organizations. Topics include cost allocation and management control systems.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 666. Accounting for Sustainability. 2 Credit Hours.**

Most large firms now report metrics of progress towards the firm's goals with respect to environmental, social, and governance (ESG) aspects of sustainability, often integrating sustainability reporting with financial reporting. The course examines the value of sustainability reporting in terms of indicating efficiency, risk, and brand capital. The course analyzes emerging metrics for sustainability and emerging reporting systems. The course also examines SEC and other regulations for reporting sustainability, and how such reporting is viewed by stakeholders.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 670. Financial Reporting and Analysis. 2 Credit Hours.**

The course focuses on the analysis and use of financial accounting information in the evaluation of corporate performance. The course initially demonstrates the accounting process and resulting generation of financial statements. Building on these core accounting concepts, the course emphasizes the understanding of financial statements prepared under U.S. and International Accounting Standards and the analysis of these financial statements including common size analysis, ratio analysis, the impact of taxes, and credit analysis. Completion of the course enhances the student's ability to read, interpret, and analyze financial statements for making investment, credit, acquisition, and other evaluation decisions. Limited to MBA students and Executive MBA students. Does not satisfy any accounting requirements needed to sit for the CPA Exam in Florida.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Summer.

**ACC 671. Accounting for Decision Making. 2 Credit Hours.**

The course focuses on the use of accounting information in reporting managerial performance and making business decisions. The course covers the preparation and use of managerial accounting information for use in planning, budgeting, control, break-even analysis and pricing, including the impact of taxes. Completion of the course will enhance the student's ability to understand managerial accounting reports and use this information in making business decisions. Limited to MBA students and Executive MBA students. Does not satisfy any accounting requirement needed to sit for the CPA Exam in Florida.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 672. Financial Statement Analysis. 2 Credit Hours.**

Advanced Financial Analysis and Valuation builds on the analytical techniques developed in the basic financial statement analysis course, Accounting 670: Financial Reporting and Analysis, to augment your understanding of more complex financial reporting issues and to introduce you to the valuation of equity investments. The viewpoint is that of the user of financial statements, particularly from the standpoint of an equity investor or purchaser of a business. We discuss each financial reporting issue in terms of its effect on assessments of a firm's profitability and risk. This course is designed primarily for students who expect to be intensive users of financial statements as part of their professional responsibilities.

Prerequisite: ACC 211. Or ACC 600. Or ACC 607. Or ACC 670.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 673. Taxation for Business and Investment Decisions. 2 Credit Hours.**

This course is designed to be the first tax course for students who are interested in acquiring the basic knowledge that all executives and investors should have about our federal income tax system. It studies basic concepts of federal income taxation applicable to all taxpayers. The basic income tax formula is studied including income exclusions, inclusions, statutory deductions, exemptions, and credits as well as property transactions.

Completion of this course will enhance the students' appreciation of the role of taxation in making investment, employment-related, and business decisions. Not open to students with credit in ACC 403 or equivalent.

Prerequisite: ACC 312. Or ACC 633.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Summer.

**ACC 675. Compensation, Incentives and Strategic Control. 2 Credit Hours.**

Internal control is the process by which owners influence manager's of organization to implement the organization's strategies. The key idea is that different organizations typically have different strategies which in turn require different control systems for effective implementation. Internal control involves both formal systems and informal processes. Accounting 675 will begin by describing the formal aspects of management control such as the design of responsibility centers, budgets and standards, performance reports and management compensation. We will then explore the economic and financial reporting consequences (perhaps unintended) of various performance measurement mechanisms. In particular, we will focus on issues of short-termism, earnings, management, and attendant control failures that plague Corporate America today. Finally, we will discuss some of the regulatory changes brought about in recent times (e.g., Sarbanes Oxley) to address the apparent widespread control system failures.

Prerequisite: ACC 301. Or ACC 634.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 677. Forensic Accounting. 2 Credit Hours.**

This course provides an overview of fraud perpetrated against an organization, including employee theft, vendor fraud, customer fraud, and management fraud. You will learn how to investigate and quantify fraud, and how it can be detected and prevented as well as the accountants' role in litigation, such as acting as expert witness.

Prerequisite: ACC 312. Or ACC 633. And ACC 402. Or ACC 635.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**ACC 681. Introduction to Financial and Managerial Accounting. 4 Credit Hours.**

The first half of the course explores the role of accounting in providing financial information about an enterprise to decision-makers. Emphasis is placed on understanding financial accounting from both a preparer as well as user perspective. Course covers the reporting of financial position including coverage of assets, liabilities, equity accounts, the results of operations, and cash flows. Topics covered in the second half include various product costing techniques, analysis of cost behavior patterns, budgeting, and the use of accounting information in decision making from a managerial perspective.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall, Spring, & Summer.

**ACC 682. Intermediate Accounting. 4 Credit Hours.**

The accounting principles guiding the financial reporting practices of entities that prepare financial statements in accordance with generally accepted accounting principles are discussed. The course begins with a detailed discussion of the components of the income statement as well as the balance sheet followed by more complex accounting applications such as leases, post retirement benefits, accounting for income taxes, and other topics. Additionally, the course includes coverage of the statement of cash flows.

Prerequisite: ACC 681.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall.

**ACC 683. Taxation. 4 Credit Hours.**

The course begins with a discussion of basic concepts of federal income taxation applicable to all taxpayers. The principles of individual income taxation, the tax consequences of property transactions, and an introduction to the impact of income taxes on corporations and partnerships are discussed. Emphasis is placed on study of the basic income tax formula including income exclusions, inclusions, statutory deductions, exemptions, and credits. This is followed by a study of Federal income tax laws and regulations as they affect corporations, partnerships, their owners, and employees. Emphasis is placed on tax planning aspects of formation, operation, distribution, and liquidation of corporations and partnerships.

Prerequisite: ACC 682.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 684. Accounting Information Systems. 4 Credit Hours.**

Course covers the nature, design, and implementation of accounting information systems. The objective of the course is to develop students' understanding of the theory and practice of relational database management systems in the accounting view of enterprise-wide databases. With a focus on controls, students build accounting system elements related to main accounting transaction cycles, the revenue cycle, and the purchase cycle.

Prerequisite: ACC 682.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**ACC 685. Financial Statement Analysis and Valuation. 4 Credit Hours.**

This course emphasizes the fundamental techniques of financial statement analysis. Building upon core accounting and investment concepts, the course covers the analysis and interpretation of financial accounting information including the balance sheet, income statement, and statement of cash flows. The course also examines the use of accounting information in investment and credit decisions including the valuation of equity investments. The viewpoint is that of the user of financial statements, particularly from the standpoint of an equity investor or purchaser of a business.

Prerequisite: ACC 682.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Summer.

**ACC 686. Auditing. 4 Credit Hours.**

Course focuses on conducting an audit of financial statements in accordance with generally accepted auditing standards. Course covers accounting information systems, audit planning, audit risk and materiality assessments, evaluation of internal control, audit evidence, documentation, and audit reports. This is followed by discussion of advanced issues which arise in audit practice including audit reporting issues, fraud detection and reporting, attestation engagements, special reporting issues, compilation and review engagements, scope of services issues, and other new issues which have a significant impact on audit practice.

Prerequisite: ACC 682.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Summer.

**ACC 687. Advanced Cost Accounting. 4 Credit Hours.**

The course focuses on the use of accounting information in reporting managerial performance and making business decisions. The course covers the preparation and use of managerial accounting information for use in planning, budgeting, control, pricing, and in making other business decisions. Topics include in-depth studies of techniques and issues surrounding cost allocation methods, approaches to solving complex accounting problems, standard cost systems and variance analysis, and variable costing. Additionally, the formal aspects of management control such as the design of responsibility centers, budgets and standards, performance reports and management compensation will be discussed.

Prerequisite: ACC 682.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**ACC 688. Advanced Accounting and Financial Reporting. 4 Credit Hours.**

The primary focus of the course is on business combinations and preparing consolidated financial statements. Additionally, the accounting principles and practices applied to foreign operations and partnerships will be discussed along with foreign currency translation issues. This will be followed by an exploration of complex financial reporting issues of contemporaneous interest.

Prerequisite: ACC 682.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**ACC 689. Current Issues in Accounting. 4 Credit Hours.**

Current issues in accounting focuses on international financial reporting standards and accounting for governmental and not-for-profit organizations. This course introduces core concepts and tools of accounting and financial reporting for managers of global, governmental, and not-for-profit organizations.

Prerequisite: ACC 682.

**Components:** DIL.

**Grading:** GRD.

**Typically Offered:** Fall, Spring, & Summer.

**ACC 690. Fraud and Forensic Accounting: Ethics and Legal Environment. 4 Credit Hours.**

This course focuses on conducting fraud examinations and includes discussion of procedures used in forensic accounting examinations -and the rationale supporting such procedures.

Prerequisite: ACC 682 And ACC 685.

**Components:** DIL.

**Grading:** GRD.

**Typically Offered:** Fall, Spring, & Summer.

**ACC 698. Selected Topics. 1-3 Credit Hours.**

Topics in selected areas of specialization.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 699. Directed Readings. 1-3 Credit Hours.**

Individually supervised research projects in selected fields. Approval of supervising professor as to topic and evaluation of project required at time of registration.

**Components:** THI.

**Grading:** GRD.

**Typically Offered:** Fall, Spring, & Summer.

**ACC 701. Empirical Accounting Research I. 3 Credit Hours.**

This is the first course in Empirical Accounting Research for Ph.D. students. The course introduces students to the data sources; current techniques for accessing and analyzing accounting data; research methods employed in hypothesis testing; and the literature on positive accounting theory, accounting anomalies, institutional accounting, and disclosure. The emphasis will be on current research with a historical perspective.

**Components:** THI.

**Grading:** GRD.

**Typically Offered:** Fall & Summer.

**ACC 702. Empirical Accounting Research II. 0-3 Credit Hours.**

This is the second course in Empirical Accounting Research for Ph.D. students. In this course, students will explore research on analyst estimates and stock recommendations, industry research in accounting, and empirical research on compensation. The course will critically evaluate the theory, research design, and methodology employed in these studies. Prerequisite: ACC 701 or permission from the instructor.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**ACC 703. Empirical Accounting Research III. 3 Credit Hours.**

The course is designed for Ph.D. students in accounting, finance, and related fields. Its primary objective is to advance your understanding of how to conduct and evaluate empirical archival research. The course focuses on research design and causal inference. The assigned studies and topics will help to illustrate common econometric techniques and methods and the application of these tools to empirical research. The course is intended to complement existing method courses (e.g., applied econometrics/statistics) by providing a transfer of abstract concepts to specific applications and best practices in the field of accounting, finance, and economics.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 715. Seminar-Based Doctoral Students Workshop in Accounting. 1-3 Credit Hours.**

This course provides Accounting PhD students an opportunity to i) incorporate contemporary accounting research into their knowledge base ii) learn about emerging topics in accounting research and about areas not covered in other courses, iii) improve their critical thinking and research presentation skills, and (iv) be prepared to effectively engage with the presenter during the Seminar.

**Components:** RSC.

**Grading:** SUS.

**Typically Offered:** Fall, Spring, & Summer.

**ACC 823. Topics in Empirical Accounting Research I. 3 Credit Hours.**

This is the first course in Empirical Accounting Research for Ph.D. students. The course introduces students to the data sources; current techniques for accessing and analyzing accounting data; research methods employed in hypothesis testing; and the literature on positive accounting theory, accounting anomalies, institutional accounting, and disclosure. The emphasis will be on current research with a historical perspective.

**Components:** SEM.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**ACC 824. Topics in Empirical Accounting Research II. 3 Credit Hours.**

This is the second course in Empirical Accounting Research for Ph.D. students. In this course, students will explore research on analyst estimates and stock recommendations, industry research in accounting, an empirical research on compensation. The course will critically evaluate the theory, research design, and methodology employed in these studies.

**Components:** SEM.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 825. Comprehensive Test Preparation. 1-3 Credit Hours.**

Doctoral students who are preparing for their qualifying examinations may use this course designation. Enrolled students must develop, with the approval of their advisor, a "Plan of Study" for these credits.

**Components:** THI.

**Grading:** SUS.

**Typically Offered:** Offered by Announcement Only.

**ACC 826. Introduction to Textual Analysis in Accounting Research. 3 Credit Hours.**

This course will provide students with essential practical skills to apply popular textual analysis methods and help develop understanding of the key concepts and challenges associated with textual analysis and data analysis.

**Components:** SEM.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 827. Topics in Empirical Accounting Research III. 3 Credit Hours.**

This course focuses on research at the intersection of corporate governance and accounting. Thus, it can cover topics such as executive compensation and turnover, board of directors, institutional investors, shareholder activism and ESG. The instructor can choose to focus on one of these areas or cover selected research from multiple areas.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**ACC 830. Pre-Candidacy Dissertation Research. 1-12 Credit Hours.**

Doctoral dissertation credits taken prior to Ph.D. student's candidacy. The student will enroll for credit as determined by his/her advisor. Not more than 12 hours of ACC 830 may be taken in a regular semester, nor more than six in a summer session.

**Components:** THI.

**Grading:** SUS.

**Typically Offered:** Fall, Spring, & Summer.

**ACC 840. Post-Candidacy Dissertation Research. 1-12 Credit Hours.**

Doctoral dissertation credits taken after Ph.D. student has been admitted to candidacy. The student will enroll for credit as determined by his/her advisor. Not more than 12 credits in ACC 840 may be taken in a regular semester, nor more than six credits in a summer session.

**Components:** THI.

**Grading:** SUS.

**Typically Offered:** Fall, Spring, & Summer.

**ACC 850. Research in Residence. 1 Credit Hour.**

Used to establish research in residence for the Ph.D. and D.A., after the student has been enrolled for the permissible cumulative total in appropriate doctoral research. Credit not granted. May be regarded as full-time residence as determined by the Dean of the Graduate School.

**Components:** THI.

**Grading:** SUS.

**Typically Offered:** Fall, Spring, & Summer.