Department of Accounting
Graduate Level Courses (ACCT)

ACCT 500  Financial and Managerial Accounting  4
Accounting concepts and tools for business organizations; covers the accounting model, financial statements analysis, cost control and behavior, pricing, budgeting, and systems design. Some sections may be technologically mediated.

ACCT 520  Seminar: Management Accounting Theory  4
Advanced accounting theory as applied to modern business practice; background and place of accounting in society and the economy; current development in accounting theory.

ACCT 521A  Taxation of Corporations and Partnerships  4
Prerequisite: ACCT 321. Statutes, regulations, administrative rulings, and court decisions relating to federal and California income taxes of partnerships and corporations; procedural problems, tax management and planning; tax shelters. Independent research in corporation and partnership taxation.

ACCT 522  Seminar: Current Topics in Financial Reporting  4
Objectives of financial statements, efficient capital markets, setting accounting policy, using accounting data, processing human information.

ACCT 523  Seminar: Public Accounting  4
Historical development of professions, audit function in relation to ethical and legal considerations, trends in new services for clients, the CPA firm, multinational practice, signposts of the future.

ACCT 524A  Accounting Information Systems  4
Prerequisite: ACCT 320B. Study of accounting information systems and internal controls; provides the tools necessary to understand and evaluate accounting information systems. Independent research in accounting information systems.

ACCT 524B  Auditing  4
Prerequisite: ACCT 424A or 524A. Auditing concepts and practices involved in financial auditing, review and assurance services; emphasis on auditing of financial statements by professional accountants in public practice (CPAs). Independent research in auditing.

ACCT 525  Seminar: International Accounting  4
Selected analytical and policy issues underlying current developments in international accounting.
ACCT 526  Seminar: Financial Accounting Theory  4
Advanced analytical concepts implicit in contemporary accounting practice; current
developments in accounting techniques; specific applications to major aspects of
financial statements.

ACCT 530  Seminar: Advanced Cost and Managerial Accounting  4
Prerequisite: ACCT 520. Selected analytical and policy issues underlying current
developments in standards and techniques; application of advanced concepts to profit and
nonprofit organizations.

ACCT 585  Seminar: Tax Theory and Business Applications  4
Prerequisite: ACCT 421A or 521A. Tax concepts and judicial doctrines inherent in
federal tax law; effects of taxation of business organization, capital structure, policies,
and operation.

ACCT 586  Seminar: Tax Research and Practice  4
Prerequisite: ACCT 421A or 521A. Methodology of researching complex tax problems;
tax planning; scope of activity, responsibility, and ethics of accountant in tax field.

ACCT 587  Seminar: Taxation of Corporations and Shareholders  4
Prerequisite: ACCT 421A or 521A. Statutory, regulatory, and case material applicable to
corporation tax including formation, stock redemptions, and liquidations; stock dividends
and preferred stock bail out; elections under subchapters; personal holding companies,
accumulated earning tax; collapsible corporations.

ACCT 595  Case Studies in Accounting  4
Prerequisite: ACCT 424A or 524A. How to apply the knowledge and skills learned in
previous courses to solve real world case problems. Independent research in accounting
case studies.