

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.