

ACCOUNTING (ACCT)

ACCT 5939 - Internship (1-3 Credits)

Repeatable. Max hours: 9 Credits.

Grading Basis: Pass/Fail Only

Repeatable. Max Credits: 9.

ACCT 6015 - Accounting for the Public Interest (3 Credits)

Applies accounting knowledge and concepts in a not-for-profit organization. Student volunteers help with functions or special projects and are supervised by both faculty members and personnel from the agency to which they are assigned. Note: This class is rarely offered.

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Cross-listed with ACCT 4915.

Max hours: 3 Credits.

Grading Basis: Pass/Fail Only

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School.

ACCT 6020 - Auditing Theory (3 Credits)

Focus on the professional responsibilities of CPAs, generally accepted auditing standards, and PCAOB auditing standards, with emphasis on the theory underlying the development of standards, objectives and procedures. Students cannot receive credit for both ACCT 4620 & ACCT 6020. Note: A grade of C or higher must be earned to receive credit for the CPA license. Prereq: ACCT 6030 or ACCT 6031 or department consent. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Cross-listed with ACCT 4620. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6030 or ACCT 6031 Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

Typically Offered: Fall, Spring.

ACCT 6024 - Advanced Financial Accounting (3 Credits)

Advanced financial accounting concepts and practices with an emphasis on accounting for equity investments, business combinations, and foreign currency. Prereq: ACCT 3230 or ACCT 6030 or ACCT 6032 each with a grade of C or higher, or department consent. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Cross-listed with ACCT 4240. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3230 or ACCT 6030 or ACCT 6032 each with a grade of C or higher, or department consent. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

Typically Offered: Fall, Spring.

ACCT 6025 - Auditing Practice (3 Credits)

Focus on the application of generally accepted auditing standards and PCAOB auditing standards to practice. Emphasis on procedures used by CPAs to gather and document audit evidence. Prereq: ACCT 6020 or department consent. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Students cannot receive credit for both ACCT 4625 and ACCT 6025.

Note: A grade of C or higher must be earned to receive credit for the CPA license. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6020 Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6031 - Intermediate Financial Accounting I (3 Credits)

This course is designed to provide students with a comprehensive review and understanding of financial accounting principles, procedures, and financial statements as well as the measurement of income and assets. Skills related to problem solving, analytical thinking, and writing will also be developed. NOTE: Students who have taken ACCT 3220 (or equivalent) may not receive credit for ACCT 6031. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School.

ACCT 6032 - Intermediate Financial Accounting II (3 Credits)

Continuing the intensive coverage of financial accounting from ACCT 3220/ACCT 6031, this course covers concepts of financial accounting theory and generally accepted accounting principles not covered in 3220/6031. This typically includes detailed coverage of liabilities and equity, especially the topics of leases, deferred taxes, pensions and stock-options. Note: A grade of C or higher must be earned to receive credit for the CPA license. NOTE: Students who have taken ACCT 3230 (or equivalent) may not receive credit for ACCT 6032. Prereq: ACCT 6031 with a grade of C or higher. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Cross-listed with ACCT 3230. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6031 with a grade of C or higher. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6033 - Advanced Managerial Accounting (3 Credits)

Critical analysis of advanced topics in managerial accounting. Note: This class is rarely offered. Prereq: ACCT 3320. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School.

ACCT 6054 - Accounting Information Systems (3 Credits)

This course focuses on the analysis, design, implementation and control of accounting information systems. Emphasis is placed on primary business processes including documentation, modeling, retrieving information to support managerial decisions and controlling risks. Topics include transaction cycles, relational database modeling, data analytics and information systems risks and controls. Must earn a grade of C or better to qualify for graduation at the UG level and to receive credit for the CPA license. Prereq: ACCT 6031 or BUSN 6550 or department consent. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Cross-listed with ACCT 4054 (previously ACCT 3054). Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6031 or BUSN 6550 Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6070 - Intermediate Cost Accounting (3 Credits)

Cost accounting links financial and managerial accounting and emphasizes communication between accountants and managers. Topics include managerial uses of cost data for decision making, analysis of activities and cost behavior, the role of accounting in planning and control, and computer-assisted decision modelling. Note: A grade of C or higher must be earned to receive credit for the CPA license. Note: STUDENTS WHO HAVE TAKEN ACCT 3320 (or equivalent) MAY NOT TAKE THIS COURSE. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Cross-listed with ACCT 3320. Max hours: 3 Credits.

Grading Basis: Letter Grade

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6080 - Accounting for Government and Nonprofit Organizations (3 Credits)

Nonprofit Organizations. Planning and control of government and nonprofit organizations. Includes program budgets, responsibility accounting and fund accounting. Note: A grade of C or higher must be earned to receive credit for the CPA license. Prereq: ACCT 3220 or BUSN 6550 or ACCT 6031 each with a C or higher, or department consent. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Cross-listed with ACCT 4800. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3220 or BUSN 6550 or ACCT 6031 each with a C or higher
Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

Typically Offered: Spring.

ACCT 6140 - Fundamentals of Federal Income Tax (3 Credits)

Provisions and procedures of federal income tax laws and requirements affecting individuals and business organizations, including problems of tax planning and compliance. Note: A grade of C or higher must be earned to receive credit for the CPA license. Note: Students cannot receive credit for both ACCT 4410 and 6140. Cross-listed with ACCT 4410. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School.

Typically Offered: Fall, Spring.

ACCT 6150 - Taxation of Business Entities (3 Credits)

A federal tax course stressing tax planning issues affecting corporations (both C corporations and S corporations) and partnerships. Note: A grade of C or higher must be earned to receive credit for the CPA license. Note: Students cannot receive credit for both ACCT 4420 and ACCT 6150. Cross-listed with ACCT 4420. Prereq: ACCT 6140 or ACCT 4410 with a grade of C or higher. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6140 or ACCT 4410 with a grade of C or higher. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School.

ACCT 6220 - Seminar: Corporate Financial Strategy and Controls (3 Credits)

This course is designed to provide a comprehensive understanding of the wide ranging responsibilities of the Controller, including the timely and accurate preparation of the periodic financial statements, maintenance of an adequate records system, a comprehensive set of internal controls and budgets in order to manage and mitigate risk, how to enhance the accuracy of the company's reported financial results and ensure compliance with GAAP or IFRS. Topics also include techniques for cash forecasting, controlling and administering budgets, and developing effective long-range plans. Prereq: ACCT 6030 or ACCT 6032 or department consent. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6030 or ACCT 6032 Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6225 - Controllership: Managerial Strategy and Benefits Analy (3 Credits)

This course is designed to provide a comprehensive understanding of the wide ranging responsibilities of the Controller from a managerial and tax accounting perspective. Topics include establishing a cost accounting system, planning and control of manufacturing costs, business and strategic planning, mergers and acquisitions and a variety of tax related issues such as employment tax, employee vs. contractor, and choice of entity. The course will also include a discussion of benefits analysis, stock based compensation, ISO, NQSO and 83b elections. Prereq: ACCT 6220 with a grade of C or higher. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6220 with a grade of C (2.0) or higher Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6230 - Advanced Topics in Mergers and Acquisitions (3 Credits)

Mergers and acquisitions are often a key component of organizational strategy for growth and competitive advantage; yet empirical studies indicate many of these transactions fail to meet their intended objectives. This course prepares accounting students as financial leaders to positively influence the achievement of planned synergies and acculturation for more successful M&A transactions. Integrating perspectives from accounting and organizational development, course topics include transaction valuation, contingent consideration, and asset impairment testing to organizational systems theory and post-transaction integration. Prereq: Grade of C (2.0) or higher in ACCT 6020 or ACCT 4620 and ACCT 6070. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: Grade of C (2.0) or higher in ACCT 6020 or ACCT 4620 and ACCT 6070 Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6250 - Seminar: Financial Accounting (3 Credits)

Nature and origin of accounting theory and the development of postulates, principles and practices. Methodology appropriate to development and evaluation of accounting theory, with special emphasis on accepted research standards and procedures. Note: A grade of C or higher must be earned to receive credit for the CPA license. Co-req: ACCT 6032 or department consent. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Co-req: ACCT 6032 Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

Typically Offered: Fall, Spring.

ACCT 6260 - Seminar: Managerial Accounting (3 Credits)

Focuses on the conceptual foundations of managerial accounting. Behavioral and quantitative approaches regarding information for decision making, planning, control, performance evaluation and other issues are investigated. Note: A grade of C or higher must be earned to receive credit for the CPA license. Max hours: 3 Credits.

Grading Basis: Letter Grade

Typically Offered: Fall, Spring.

ACCT 6280 - Accounting Ethics (3 Credits)

This course examines the ethical responsibilities of accounting professionals from a personal and professional perspective, including examples of ethical dilemmas accounting professionals confront. The course utilizes various authoritative codes of conduct, professional standards and applied ethical theory as ethical guidance for auditors, accountants, tax professionals, and accounting management. A variety of case studies are employed to give students practice in developing a decision making approach in dealing with difficult ethical scenarios. Prereq: ACCT 6031 or BUSN 6550. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6031 or BUSN 6550 Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6282 - Capitalism, Accounting and Ethical Choices (3 Credits)

Examines the development of the U.S. economy from 1850 to today with emphasis on the ethics of accounting, capitalism, and government controls. Prereq: ACCT 2220 or BUSN 6550 (not strictly enforced). Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School.

ACCT 6285 - Accounting and Finance for Sustainability (3 Credits)

Topics in accounting and finance related to business sustainability include the merits and challenges of a triple-bottom-line perspective, mandatory and voluntary reporting, environmental liability measurement and disclosure, emissions trading, green investments, shareholder activism, microfinance, and socially responsible investing. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School.

ACCT 6290 - Management Control Systems (3 Credits)

Focuses on the design and use of control systems which ensure that people in organizations behave consistently with the organizational goals. Controls for communication, motivation and performance evaluation (along with informational requirements) are stressed through analysis of cases and classroom discussion. Note: This class is rarely offered. Prereq: BUSN 6550 or equivalent. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School.

ACCT 6320 - White Collar and Financial Crimes (3 Credits)

Course provides an opportunity to examine criminal activity perpetrated by individuals and/or organizations in a position of trust. White collar and financial crimes are qualitatively different from street crimes or violent crimes, yet they are highly destructive. Cover: types of crime, social impact, prevention, detection, regulating etc. Prereq: BUSN 6550 with a C or higher. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: BUSN 6550 with a C or higher Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6330 - Fraud Auditing (3 Credits)

This course provides an introduction to and guidance for creation of an effective fraud audit program in core business systems. The fraud audit is designed specifically to detect potential fraud and is vastly different than the traditional audit. Fraud auditing focuses on proven fraud methodology that allows auditors to discover fraud versus investigating it. The course: • Explains how to create a fraud audit program • Shows auditors how to locate fraud through the use of data mining • Focuses on proven methodology for detecting fraudulent transactions • Explores fraud discovery within specific corporate F&A functions, such as disbursement, procurement, payroll, revenue misstatement, inventory, journal entries, and management override. Prereq: ACCT 6020. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6020 Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School.

ACCT 6340 - Financial Statement Analysis (3 Credits)

Financial statements are used as an information source on which to base investment, lending potential or even employment. Designed to develop skills in using, understanding, analyzing, and interpreting financial statements and to make students aware of the value and limitations of financial statement information. Note: Should take in the third semester of the graduate program. Prereq: BUSN 6550 or ACCT 6031 or department consent. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6031 or BUSN 6550 Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

Typically Offered: Fall.

ACCT 6350 - Current Issues in Professional Accounting (3 Credits)

An in-depth analysis of current issues in the accounting profession, including ethics development, and validity of standards and regulations.

Prereq: ACCT 3230, ACCT 4620, ACCT 6020 or permission of instructor.

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

Typically Offered: Fall.

ACCT 6360 - Fraud Examination (3 Credits)

This course examines the theories and methods of the full spectrum of fraud examination including prevention, detection, investigation, and adjudication. In this course, students will explore the significant differences between fraud examination and auditing, going beyond detection into the investigative and adjudication process. Prereq:

ACCT 6020 or department consent. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6020 Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6370 - International Accounting (3 Credits)

Designed to expose students to the international aspects of accounting and financial management. Includes discussion of some of the different financial accounting practices across countries; financial statement analysis in a global context, international auditing practices and procedures, international tax implications and the implications of operating within the regulations of the Foreign Corrupt Practices Act, the European Union, North American Free Trade Agreement and General Agreement on Tariffs and Trade. Prereq: BUSN 6550 or equivalent. Note: Students cannot receive credit for both ACCT 6370 and INTB 6370. IFRS's are reviewed and compared with the requirements of US GAAP. Cross-listed with INTB 6370 and ACCT 4370. Prereq: ACCT 6031 or BUSN 6550.

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6031 or BUSN 6550. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

Typically Offered: Spring.

ACCT 6380 - Forensic Accounting (3 Credits)

An examination of investigative auditing, fraud auditing, litigation support, and economic quantification of damages. Prereq: ACCT 4620 or ACCT 6020. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 4620 or ACCT 6020. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School.

ACCT 6400 - Taxation of C Corporations and Shareholders (3 Credits)

This course is a study of federal income tax problems facing corporations and corporate shareholders. The course addresses introductory corporate tax issues found in Subchapter C of the Internal Revenue Code, including defining a "corporation" for federal income tax purposes; tax consequences associated with the formation of a corporation; taxation of corporate operations (including an analysis of the differences that exist between earnings and profits, dividend distributions and taxable income); corporate redemption transactions; partial liquidations; complete liquidations; and the acquisition, sale and disposition of corporate entities in transactions governed by Sections 336(e) and 338 of the Internal Revenue Code. Prereq: ACCT 6150 with a grade of C or higher.

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6150 with a grade of C or higher. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School.

Typically Offered: Fall.

ACCT 6410 - Advanced Tax for Individuals (3 Credits)

This course is an advanced federal income tax course stressing the use of the Internal Revenue Code, Treasury regulations, case law, and administrative guidance to resolve federal income tax issues affecting individuals. Topics include items of gross income inclusion, exclusions, deductions, items of non-recognition, characterization of income, and tax rates. Prereq: Grade of C or higher in ACCT 6140 or ACCT 4410.

Restriction: Restricted to graduate business majors and NDGR majors with a sub-plan of NBA or CPA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: Grade of C or higher in ACCT 6140 or ACCT 4410. Restriction: Restricted to graduate business majors and NDGR majors with a sub-plan of NBA or CPA within the Business School.

Typically Offered: Spring.

ACCT 6442 - Accounting: Professional Research and Communications (3 Credits)

This course provides students with a structured approach to researching and communicating practice-oriented financial accounting, auditing, and tax-related issues. After completing this course, students should be able to effectively: (1) Communicate (both oral and written) solutions to practice-oriented financial accounting, auditing, and tax-related issues. (2) Navigate through U.S. and international accounting, auditing, and tax authorities. (3) Conduct systematic research for all types of accounting-related problems then reach and communicate efficient conclusions using a variety of techniques. Prereq: ACCT 6030 or ACCT 6032 or ACCT 3230 each with a grade of C or higher, or department consent. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Cross-listed with ACCT 4442. Max hours:

Grading Basis: Letter Grade

Prereq: ACCT 6030 or ACCT 6032 or ACCT 3230 each with a grade of C or higher Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6450 - Tax Research (3 Credits)

This course provides a study of various methodologies used in tax research and tax planning and requires students to present their results through various forms of business communication. In particular, this course explores techniques (with an emphasis on electronic/on-line techniques) for locating and researching judicial cases, statutory materials and legislative histories, and administrative materials promulgated by the Internal Revenue Service applicable to tax-related issues and problems. Students must present their tax research results for various client-based hypothetical factual patterns in written formats, including memoranda and client letters, and through individual oral and group presentations. Restriction: Restricted to graduate business majors and NDGR majors with a sub-plan of NBA or CPA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Restriction: Restricted to graduate business majors and NDGR majors with a sub-plan of NBA or CPA within the Business School.

ACCT 6470 - Internal Auditing (3 Credits)

Intro course for business students and CIA candidates. Topics include: IA fundamentals; IA standards; internal controls; managing the IA department; IA working papers, procedures and evidences; fraud detection and prevention; ethics; evaluation of the IA function, and Sarbanes-Oxley Act of 2002. Prereq: ACCT 4620 or ACCT 6020.

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 4620 or ACCT 6020. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School.

ACCT 6480 - Partnership Taxation (3 Credits)

This course focuses on fundamental tax issues relating to partnerships and partners arising from the formation, operation, and liquidation of partnerships. Course work includes an examination of pertinent federal income tax returns of a partnership. Prereq: ACCT 6150 with a grade of C or higher. Restriction: Restricted to graduate business majors and NDGR majors with a sub-plan of NBA or CPA within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6150 with a grade of C or higher. Restriction: Restricted to graduate business majors and NDGR majors with a sub-plan of NBA or CPA within the Business School.

ACCT 6490 - Experiential Learning (3 Credits)

Designed to provide practical knowledge on developing a professional practice in accounting or financial management. Topics: Marketing, operating a professional practice. Lectures, guest speakers (if you are interested in being a guest lecturer for the class contact the instructor), and student projects. Prereq: ACCT 3220 or permission of instructor.

Cross-listed with ACCT 4490. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Pass/Fail Only

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6510 - Advanced Accounting Information Systems (3 Credits)

The course is designed to develop knowledge and skills used to understand and evaluate corporating accounting processes and systems. Focuses on financial and information system internal controls and the flow of corporate information through an accounting system. A financial system objective and risk assessment approach is used to present concepts and techniques for evaluating the adequacy of system processes and controls. Prereq: ACCT 6054 or department consent. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits. Grading Basis: Letter Grade Prereq: ACCT 6054 Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Typically Offered: Fall.

ACCT 6520 - Issues in Oil and Gas Accounting (3 Credits)

The Oil and Gas Accounting course is a course designed to give students an overview of the oil and gas industry and the particular accounting issues this industry faces. The focus is on the oil and gas industry but many of the issues discussed are appropriate and applicable to all energy-related entities. This is a valuable learning experience for those interested in acquiring an understanding of the accounting issues for energy management firms in preparation for entry into public accounting. The course enjoys support from the energy industry in the form of guest speakers and project ideas. Prereq: BUSN 6550 or ACCT 3220 or permission of instructor. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Cross-listed with ACCT 4520. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: BUSN 6550 or ACCT 3220 or permission of instructor. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School.

Typically Offered: Spring.

ACCT 6620 - Seminar: Auditing and Other Assurance Services (3 Credits)

A graduate seminar course providing in-depth exposure to specialized topics in auditing and other assurance services, with an emphasis on recent developments in the profession. Includes coverage of generally accepted auditing standards and PCAOB standards. Note: A grade of C or higher must be earned to receive credit for the CPA license. Prereq: ACCT 6020. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 6030 or 6031 and 6020 all with a C or higher Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

Typically Offered: Fall, Spring.

ACCT 6800 - Special Topics (3 Credits)

Research methods and results, special topics and professional developments in accounting. Consult the current 'Schedule Planner' for semester offerings as new special topics courses are frequently added. Prereq: Varies according to topics and instructor requirements. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Repeatable. Max Hours: 9 Credits.

Grading Basis: Letter Grade

Repeatable. Max Credits: 9.

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6840 - Independent Study (1-8 Credits)

Permission of instructor required. Allowed only under special and unusual circumstances. Regularly scheduled courses cannot be taken as independent study. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Repeatable. Max Hours: 8 Credits.

Grading Basis: Letter Grade

Repeatable. Max Credits: 8.

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6900 - Professional Certification in Accounting (3 Credits)

This course will prepare students for the Uniform Certified Public Accountant Examination, including the Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR), and Regulation (REG) sections. Topical coverage will include a balance of most-tested topics, difficult topics, and exposure to topics not addressed in required accounting degree courses. Note: there will be a materials fee of \$1,100 for this course. All materials will continue to be available until successful passage of the CPA Exam. Note: Undergraduate Accounting students typically perform better in this class when taking it during the final semester prior to graduation. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

ACCT 6939 - Internship/Cooperative Education (3 Credits)

Supervised experiences involving the application of concepts and skills in an employment situation. Prereq: 15 semester hours for MS students and 21 hours for MBA students and a cumulative 3.2 GPA. Repeatable. Max Hours: 9 Credits.

Grading Basis: Pass/Fail Only

Repeatable. Max Credits: 9.

ACCT 6950 - Master's Thesis (1-8 Credits)

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Max hours: 8 Credits.

Grading Basis: Letter Grade with IP

Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School.

Additional Information: Report as Full Time.