

ACCOUNTING (ACCT)

ACCT 5939 - Internship (1-3 Credits)

Repeatable. Max hours: 9 Credits.

Grading Basis: Satisfactory/Unsatisfactory

Repeatable. Max Credits: 9.

ACCT 6020 - Auditing Theory (3 Credits)

Focus on the professional responsibilities of CPAs (Certified Public Accountants), generally accepted auditing standards, and PCAOB (Public Company Accounting Oversight Board) standards, with emphasis on the theory underlying the development of standards, objectives and procedures. Note: Students cannot receive credit for both ACCT 4620 and ACCT 6020. Prereq: ACCT 3220 with a grade of C- or higher, or 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 4620. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3220 with a grade of C- or higher, or 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 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. Note: Students cannot receive credit for both ACCT 4240 and ACCT 6024. Prereq: ACCT 3230 with a grade of C- or higher, or ACCT 6032 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 4240. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3230 with a grade of C- or higher, or ACCT 6032 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 6031 - Intermediate Financial Accounting I (3 Credits)

A foundation course in financial accounting, this course provides an intensive analysis of generally accepted accounting principles, accounting theory and the construction and interrelation of financial statements for corporations. Encourages critical thought and application of financial accounting standards to business transactions. Skills related to problem solving, analytical thinking and writing will 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. Cross-listed with ACCT 3220. 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 6031, this course covers concepts of financial accounting theory and generally accepted accounting principles not covered in ACCT 6031. This includes detailed coverage of liabilities and equity, especially the topics of leases, deferred taxes, pensions and stock options. Note: Students who have taken ACCT 3230 (or equivalent) may not receive credit for ACCT 6032. Prereq: ACCT 3220 with a grade of C- or higher, or 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 3220 with a grade of C- or higher, or 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 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. Note: Students cannot receive credit for both ACCT 4054 and ACCT 6054. Prereq: ACCT 3220 with a grade of C- or higher, or ACCT 6031 with a grade of C or higher, or BUSN 6550 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 4054. Max hours: 3 Credits. Grading Basis: Letter Grade

Prereq: ACCT 3220 with a grade of C- or higher, or ACCT 6031 with a grade of C or higher, or BUSN 6550 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 6080 - Accounting for Government and Not-for-profit Organizations (3 Credits)

Study the regulatory accounting guidance of the Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB) and Federal Accounting Standards Advisory Board (FASAB) and its application to financial reporting for the federal government, local and state governments, and not-for-profit organizations. Note: Students cannot receive credit for both ACCT 4800 and ACCT 6080. Prereq: ACCT 3220 with a grade of C- or higher, or ACCT 6031 with a grade of C or higher, or BUSN 6550 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 4800. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3220 with a grade of C- or higher, or ACCT 6031 with a grade of C or higher, or BUSN 6550 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 6140 - Fundamentals of Federal Income Tax (3 Credits)

Provides a basic understanding of the structure of the federal income tax system. Focuses on laws affecting individuals and business entities that have implications for individual taxation. Note: Students cannot receive credit for both ACCT 4410 and 6140. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA or NBD within the Business School. Cross-listed with ACCT 4410. 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 6150 - Taxation of Business Entities (3 Credits)

Provides an in-depth understanding of the structure of the federal income tax system as it relates to different taxable entities, particularly corporations (both C corporations and S corporations) and partnerships. Note: Students cannot receive credit for both ACCT 4420 and ACCT 6150. Prereq: ACCT 4410 with a grade of C- or higher or ACCT 6140 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. Cross-listed with ACCT 4420. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 4410 with a grade of C- or higher or ACCT 6140 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 6250 - Seminar: Financial Accounting (3 Credits)

Focuses on the conceptual foundation of financial accounting. Students gain an understanding of the theory and guidelines of accounting using cases that focus on uncertain or open-ended problems encountered by accounting professionals and standard setters. Students identify issues, conduct authoritative research, use data analytic tools, then present and defend their conclusions using both oral and written presentation formats. Coreq: ACCT 6032. 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

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

ACCT 6260 - Managerial Analytics for Accountants (3 Credits)

Focuses on the conceptual foundations of managerial accounting. Data analytics related to managerial decision making, planning, control, performance evaluation and other issues are investigated. 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 6280 - Accounting Ethics (3 Credits)

This course examines the ethical responsibilities of accounting professionals from a personal and professional perspective. The course utilizes codes of conduct, professional standards and ethical theory to develop students' professional judgement. Topics include fraud, audit, income smoothing, executive compensation, leadership, tax havens, and data privacy. Prereq: ACCT 3220 with a grade of C- or higher, or ACCT 6031 with a grade of C or higher, or BUSN 6550 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 3220 with a grade of C- or higher, or ACCT 6031 with a grade of C or higher, or BUSN 6550 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 6285 - Accounting and Finance for Sustainability (3 Credits)

Current topics that span the intersection between sustainability and accounting and finance, including (but not limited to) the sustainability regulatory environment (US and international), voluntary sustainability reporting frameworks and standards, assurance of sustainability metrics, shareholder activism, and green bonds. Restriction: Restricted to graduate majors and NDGR majors with a sub-plan of NBA within the Business School. Cross-listed with SUSB 6285. 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 6330 - Fraud Auditing (3 Credits)

The fraud audit is designed specifically to detect potential fraud and is quite different than the traditional financial statement audit. This course introduces guidance for the creation of an effective fraud audit program in core business systems. The course focuses on proven methodology for detecting fraudulent transactions and covers creation of a fraud audit program; use of data mining to locate fraud; and fraud discovery within specific corporate finance and accounting functions. Prereq: ACCT 4620 with a grade of C- or higher, or ACCT 6020 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 4620 with a grade of C- or higher, or ACCT 6020 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 6340 - Financial Statement Analysis (3 Credits)

This course is designed to develop skills in using, understanding, analyzing, and interpreting corporate financial statements and related information. This course will emphasize how accounting numbers measure and reflect the economic consequences of firms' strategies, and how this information can be used in business analysis and valuation. Prereq: ACCT 3220 with a grade of C- or higher, or ACCT 6031 with a grade of C or higher, or BUSN 6550 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 BUSN 6340. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3220 with a grade of C- or higher, or ACCT 6031 with a grade of C or higher, or BUSN 6550 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 6370 - International Accounting (3 Credits)

This course provides an overview of the broadly defined area of international accounting from a financial statement user perspective, focusing on accounting issues uniquely relevant to multinational corporations. Includes discussion of some of the different financial accounting practices across countries; financial statement analysis in a global context, international auditing practices and procedures and international tax implications. Note: Students cannot receive credit for both ACCT 4370 and ACCT 6370. Prereq: ACCT 3220 with a grade of C- or higher, or ACCT 6031 with a grade of C or higher, or BUSN 6550 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 INTB 6370, ACCT 4370. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3220 with a grade of C- or higher, or ACCT 6031 with a grade of C or higher, or BUSN 6550 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 6400 - Taxation of C Corporations and Shareholders (3 Credits)
Provides an in-depth study of tax issues related to corporations and the corresponding tax implications for shareholders. Topics include defining a "corporation" for federal income tax purposes, tax consequences associated with the formation of a corporation, taxation of corporate operations, dividends and redemptions, sales and liquidations, and reorganizations. Prereq: ACCT 4420 with a grade of C - or higher, or 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 4420 with a grade of C - or higher, or 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.

ACCT 6450 - Tax Research (3 Credits)

This course provides an opportunity to develop and enhance tax research and planning skills. Explores techniques for locating and analyzing various sources of tax authority. Students must present their tax research results in various written and oral forms. Prereq: ACCT 4110 with a grade of C- or higher, or ACCT 6140 with a grade of C or higher. Restriction: Restricted to graduate business 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 4410 with a grade of C- or higher or ACCT 6140 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 6480 - Partnership Taxation (3 Credits)

Provides an in-depth study of tax issues relating to partnerships (a flow-through entity) and the corresponding tax implications for partners.

Topics include the formation, operation, and liquidation of partnerships. Course work includes an examination of pertinent federal income tax returns of a partnership. Prereq: ACCT 4420 with a grade of C- or higher, or 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 NBD within the Business School. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 4420 with a grade of C - or higher, or 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 NBD within the Business School.

ACCT 6510 - Data Analytics and Artificial Intelligence for Accountants (3 Credits)

This course provides students with an understanding of data analytic thinking and terminology used in the accounting field, as well as hands-on experience with data analytics tools and techniques. Focuses on skills of identifying relevant accounting questions, mastering data to address those questions, executing a test plan, and analyzing and communicating the results. This course is application-oriented and will emphasize data analytics tools applied to accounting scenarios, which may include Excel, Alteryx, Power BI, Tableau, SQL or others. 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 6520 - Oil and Gas Accounting and Sustainability (3 Credits)

Provides an overview of the oil and gas industry and the accounting issues this industry faces. While this is the primary focus, the class also covers sustainability and sustainability reporting and renewable energy sources and a discussion of related accounting considerations. This includes coverage of Environmental, Social, and Governance (ESG) topics due to the importance to accountants and business leaders in not only energy and energy-related industries, but all industries. 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 or into an accounting or finance department in a company in the energy sector. The course enjoys support from the energy industry in the form of guest speakers and project ideas. Note: Students cannot receive credit for both ACCT 6520 and ACCT 4520.

Prereq: ACCT 3220 with a grade of C- or higher, or 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 4520. Max hours: 3 Credits.

Grading Basis: Letter Grade

Prereq: ACCT 3220 with a grade of C- or higher, or 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 6620 - Advanced Auditing and other Assurance Services (3 Credits)

Provides 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 Public Company Accounting Oversight Board (PCAOB) standards.

Prereq: ACCT 4620 with a grade of C- or higher, or ACCT 6020 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 4620 with a grade of C- or higher, or ACCT 6020 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. D-BU ACCT 4620 C-/6020 C

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 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: Satisfactory/Unsatisfactory

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.