

Accountancy, M.Acc.

FOX SCHOOL OF BUSINESS AND MANAGEMENT (<https://www.fox.temple.edu>)

Learn more about the Master of Accountancy (<https://www.temple.edu/academics/degree-programs/accountancy-macc-bu-accn-macc>).

About the Program

The Master of Accountancy program is designed for students who seek the CPA designation and a career in either public or private accounting. The M.Acc. curriculum builds on accounting undergraduate work and is focused on advanced-level accounting and related topics. Time to study and sit for the CPA exam is incorporated into the program's schedule, providing a practical timeline to pass all four parts of the CPA exam during the program. M.Acc. faculty and coaches work with students one-on-one to help identify the career opportunity that is right for each individual from among our close-knit recruiting partnerships with Big Four, national, and regional public accounting firms.

Time Limit for Degree Completion: The Fox Master of Accountancy (M.Acc.) is a full-time program that is designed to be completed within one year, although Graduate School guidelines allow for up to 6 years for completion of the master's degree.

Campus Location: Main

Full-Time/Part-Time Status: Full-time study is required.

Affiliation(s): Research interests of the Fox School of Business and Management faculty are supported by numerous centers and institutes throughout Temple University.

Accreditation: All Fox School of Business and Management graduate programs are accredited by the Association to Advance Collegiate Schools of Business (AACSB International).

Job Prospects: Graduates are typically hired by public accounting firms or the accounting industry. The program has a 96% job placement rate overall, with an average of 50% of graduates placed in Big Four accounting firms.

Non-Matriculated Student Policy: Students who would like to pursue a Master of Accountancy degree who were not accounting majors while undergraduates may take six required prerequisite courses as a non-matriculated student at Temple University, if approved by the Director of the M.Acc. program. The six courses are as follows:

| Code | Title | Credit Hours |
|-----------|----------------------------|--------------|
| ACCT 2101 | Financial Accounting | 3 |
| ACCT 2521 | Cost Accounting | 3 |
| ACCT 3511 | Intermediate Accounting I | 3 |
| ACCT 3512 | Intermediate Accounting II | 3 |
| ACCT 3531 | Federal Taxes on Income | 3 |
| ACCT 3596 | Auditing | 3 |

Financing Opportunities: Citizens and permanent residents of the United States are considered domestic students and are typically eligible for federal student loans as well as alternative loans through private lenders. The Fox School grants 5% tuition scholarships to alumni who are admitted to the program. The program also offers merit- and need-based scholarships to eligible admitted students.

Admission Requirements and Deadlines

Application Deadline:

Fall:

- December 15 – Early Decision Deadline
- March 1 – Scholarship Deadline and International Deadline
- June 30 – Final Deadline

Applications are reviewed as they are received and can sometimes be considered after the deadline.

APPLY ONLINE (<https://fox.secure.force.com/SiteLogin>) to this Fox graduate program at <https://fox.secure.force.com/SiteLogin/>.

Letters of Reference:

Number Required: 2

From Whom: Professional references from an immediate supervisor, current or past, are preferred. Academic references are acceptable.

Coursework Required for Admission Consideration: Applicants must have completed the following prerequisite undergraduate accounting courses (or equivalent) with a grade of "B-" or better prior to starting the M.Acc. program: ACCT 2101 Financial Accounting, ACCT 2521 Cost Accounting, ACCT 3511 Intermediate Accounting I, ACCT 3512 Intermediate Accounting II, ACCT 3531 Federal Taxes on Income, and ACCT 3596 Auditing. Applicants may apply to the program while working on satisfying the prerequisite courses. Final acceptance is contingent upon completion of the prerequisites with a "B-" or better in each course.

Bachelor's Degree in Discipline/Related Discipline: A baccalaureate degree is required.

Statement of Goals: This essay discusses your professional plans and goals. It should address the following questions:

- What past experiences prepared or motivated you to pursue the M.Acc. degree?
- How would you expect to change over the course of the program?
- What personal and professional values and skills do you hope to acquire beyond the academic content?
- How will obtaining the M.Acc. help you achieve your career goals?

Standardized Test Scores:

GMAT/GRE: Required. GMAT or GRE scores are expected to be at or above the 70th percentile.

Applicants who earned their baccalaureate degree from an institution where the language of instruction was other than English, with the exception of those who subsequently earned a master's degree at a U.S. institution, must report scores for a standardized test of English that meet these minimums:

- TOEFL iBT: 100
- IELTS Academic: 7.0
- PTE Academic: 68

Resume: Current resume required.

Transfer Credit: Transfer credit is not accepted.

Program Requirements

General Program Requirements:

Number of Credits Required Beyond the Baccalaureate: 30

Required Courses:

| Year 1 | | Credit Hours |
|--|---|--------------|
| Fall | | |
| ACCT 5201 | Advanced Studies in Financial Reporting | 3 |
| ACCT 5202 | Enterprise Systems and Internal Controls | 3 |
| ACCT 5203 | Professional Skills Development | 4 |
| ACCT 5287 | Colloquium on Current Issues in Accounting Practice | 1 |
| During the last two months of the Fall term, students take a CPA review course and sit for the Financial Accounting and Reporting (FAR) part of the CPA exam. ¹ | | |
| Term Credit Hours | | 11 |
| Spring | | |
| ACCT 5204 | Advanced Auditing and Assurance Services | 3 |
| ACCT 5205 | Advanced Federal Taxation | 3 |
| ACCT 5206 | Law Ethics Regulations | 3 |
| ACCT 5287 | Colloquium on Current Issues in Accounting Practice | 1 |
| During the last two months of the Spring term, students take a CPA review course and sit for the Auditing and Attestation (AUD) part of the CPA exam. ¹ | | |
| Term Credit Hours | | 10 |
| Summer | | |
| ACCT 5207 | Concepts and Analysis of Financial Statements | 3 |
| ACCT 5208 | Strategic Technology and Performance Management | 3 |

| | | |
|---|---|----|
| ACCT 5209 | Taxes Business Strategy | 2 |
| ACCT 5287 | Colloquium on Current Issues in Accounting Practice | 1 |
| During the first two weeks of August after the Summer term has ended, students take a CPA review course and sit for the Regulation (REG) part of the CPA exam. ¹ | | |
| Term Credit Hours | | 9 |
| Total Credit Hours: | | 30 |

¹ The CPA exam review course for Business Environment and Concepts (BEC) is also built into the program. Students take the BEC course online during the M.Acc. program.

Culminating Events: Successful completion of coursework is required to earn the M.Acc. degree.

Contacts

Program Web Address:

<https://www.temple.edu/academics/degree-programs/accountancy-macc-bu-accn-macc>

Department Information:

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Submission Address for Application Materials:

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Department Contacts:

Academic Director:

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Specialized Master's Programs Coordinator:

Rachel Carr
 Associate Director for Specialized Master's Programs
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Courses

ACCT 5001. Accounting for Managerial and Investment Analysis and Planning. 3 Credit Hours.

This course presents the concepts of financial and managerial accounting with a "user" (investor or manager) orientation. The course has three parts. The first part provides the accounting cycle and the reporting process, with an emphasis on the valuation bases and structure of the financial statements. The second part focuses on the interpretation and analyses of the financial statements, including analyses of cash flows and cross-sectional and time-series trends in financial ratios. The role of managerial accounting choices in determining the nature of financial reporting and quality of earnings is also examined. The third part examines the role of accounting information for managerial planning and control. Costing for inventory and pricing, cost-volume-profit analyses, and budgeting issues are covered.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5003. Financial Accounting. 3 Credit Hours.

This is an introductory course, and there is no expectation that students should possess prior accounting knowledge. The course will introduce you to the fundamental concepts of financial accounting. Financial accounting information is produced, in accordance with generally accepted accounting principles (GAAP), to report the operations of an entity to external users, for example, suppliers, customers, and investors. We will focus on the accounting cycle, the structure of the financial statements, and profitability analysis. In addition, we will discuss recent changes in the reporting environment and contemporary reporting issues.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5004. Managerial Decision Making Using Accounting Information. 1 to 3 Credit Hour.

You will learn how to do the following: measure and evaluate performance so as to design incentive mechanisms; estimate the profitability of your branches, products, and customers; make capital investment decisions; design budgets and identify what went wrong or right; and synthesize business strategy with accounting information systems. The focus is on understanding how to use accounting data, rather than how to generate it.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

College Restrictions: Must be enrolled in one of the following Colleges: Business & Mngmnt, Fox School.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 5003|Minimum Grade of B-|May not be taken concurrently.

ACCT 5101. Financial Accounting Theory. 3 to 4 Credit Hours.

This course provides intensive study of financial accounting theory and generally accepted accounting principles. Areas emphasized are income measurement, valuation of tangible and intangible assets, and accounting for liabilities and shareholders' equity. Proper financial statement presentation and disclosure are covered in detail. This course is also designed to reinforce fundamental concepts in recording business transactions and representing them in financial reports for external constituents and internal managers. It also includes an understanding of financial ratios and other tools to analyze financial statements.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 5004|Minimum Grade of B-|May not be taken concurrently

OR ACCT 5402|Minimum Grade of B-|May not be taken concurrently

OR ACCT 5302|Minimum Grade of B-|May not be taken concurrently.

ACCT 5102. Advanced Financial Accounting. 3 Credit Hours.

This course continues the study of financial accounting begun in Acct 5101. Topics include: income tax allocation, pensions, leases, statement of changes in financial position, inflation accounting, foreign currency translation. Approximately one-half of course devoted to business combinations.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 5004|Minimum Grade of B-|May not be taken concurrently

OR ACCT 5402|Minimum Grade of B-|May not be taken concurrently

OR ACCT 5302|Minimum Grade of B-|May not be taken concurrently.

ACCT 5107. Accounting for Third Party Reimbursements. 3 Credit Hours.

Concepts and structure of third-party payment environments are examined for their implications on healthcare institutions. Cost finding and analysis techniques for management application are emphasized. Relationships between rate setting and payment are also studied.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

(ACCT 5004|Minimum Grade of B-|May not be taken concurrently

OR ACCT 5402|Minimum Grade of B-|May not be taken concurrently

OR ACCT 5302|Minimum Grade of B-|May not be taken concurrently)

AND (HCM 5101|Minimum Grade of B-|May not be taken concurrently)

ACCT 5108. Acct in an ERP Environment. 3 Credit Hours.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5111. Concepts and Analysis of Financial Statements. 3 Credit Hours.

Analysis of business enterprise through financial statements, concepts, and analysis of related data. Emphasis on the user's point of view. Structured to maximize student's ability to use and analyze financial statements.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 5004|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5402|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5302|Minimum Grade of B-|May not be taken concurrently.

ACCT 5112. Federal Taxation. 2 to 3 Credit Hours.

This course provides an introduction to the concepts and logic underlying federal income tax law. Emphasis is on the determination of income and allowable deductions for business entities (corporations, partnerships, sole proprietorships) and individuals. The course introduces tax planning concepts and includes the study of how taxation impacts business and personal decision making. The course also integrates some financial accounting and finance theory with federal tax law.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 5004|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5402|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5302|Minimum Grade of B-|May not be taken concurrently.

ACCT 5121. Managerial Cost Accounting. 3 Credit Hours.

Students who have taken cost accounting at the undergraduate level should not enroll in this course. This course provides intensive study of the accounting information needs of internal management. Both cost accumulation and cost control are examined.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 5004|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5402|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5302|Minimum Grade of B-|May not be taken concurrently.

ACCT 5123. Auditing Theory and Practice. 3 Credit Hours.

In this course, students study professional auditing standards and ethics, internal control, gathering and documentation of audit evidence, a detailed analysis of auditing procedures applied to major balance sheet and income statement accounts, and the preparation of the auditor's report. Statistical sampling and EDP concepts as they relate to auditing.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 5101|Minimum Grade of B-|May not be taken concurrently.

ACCT 5125. Accounting Information Systems for Management. 3 Credit Hours.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 5004|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5402|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5302|Minimum Grade of B-|May not be taken concurrently.

ACCT 5126. Strat Use Equity Comp. 3 Credit Hours.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5127. International Financial Reporting Standards (IFRS). 1 to 3 Credit Hour.

In this course students will develop an understanding of international accounting and International Financial Reporting Standards (IFRS). Students will describe and apply accounting and reporting for significant differences between U.S. GAAP and IFRS. The course will enhance and apply critical thinking skills to key IFRS reporting standards as compared to U.S. GAAP.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5170. Special Topics. 1 to 6 Credit Hour.

Special topics courses are developed to cover emerging issues or specialized content and they do not repeat material presented by regular semester courses.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may be repeated for additional credit.

Pre-requisites:

ACCT 5004|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5402|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5302|Minimum Grade of B-|May not be taken concurrently.

ACCT 5180. Special Topics. 1 to 6 Credit Hour.

Special topics courses are developed to cover emerging issues or specialized content and they do not repeat material presented by regular semester courses.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may be repeated for additional credit.

Pre-requisites:

ACCT 5004|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5402|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5302|Minimum Grade of B-|May not be taken concurrently.

ACCT 5182. Independent Study. 1 to 6 Credit Hour.

Study in particular aspects of accounting under the direct supervision of a graduate faculty member. No more than six semester hours of independent study may be counted toward degree requirements.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may be repeated for additional credit.

Pre-requisites:

ACCT 5004|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5402|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5302|Minimum Grade of B-|May not be taken concurrently.

ACCT 5190. Special Topics - Accounting. 1 to 6 Credit Hour.

Special topics courses are developed to cover emerging issues or specialized content and they do not repeat material presented by regular semester courses.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may be repeated for additional credit.

Pre-requisites:

ACCT 5004|Minimum Grade of B-|May not be taken concurrently

OR ACCT 5402|Minimum Grade of B-|May not be taken concurrently

OR ACCT 5302|Minimum Grade of B-|May not be taken concurrently.

ACCT 5201. Advanced Studies in Financial Reporting. 3 Credit Hours.

This course covers generally accepted accounting principles for business enterprises and governmental and nonprofit organizations. It will cover the concepts and standards for financial statements. Pedagogy will include extensive use of accounting case studies. Typical items to be discussed will include recognition, measurement, valuation, and presentation of various elements in financial statements in conformity with GAAP.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5202. Enterprise Systems and Internal Controls. 3 Credit Hours.

This course provides an understanding of the principal characteristics and functions of accounting information systems and an appreciation of the controls that should be in place for the major areas of business activity. Ethical issues, the impact of the Sarbanes-Oxley Act, and the necessary controls of databases are examined in detail. ERP, electronic business issues, and systems design considerations - particularly accounting and web site security and the impact of outsourcing - are covered toward the end of the course.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5203. Professional Skills Development. 1 to 4 Credit Hour.

This course is designed to impart important communication and professional skills. Students will focus on personal development of specific abilities that are instrumental for effective communication in professional positions. Students will focus on the development of specific skills, such as communication (written and oral), team building, and leadership, technology and Excel proficiency.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5204. Advanced Auditing and Assurance Services. 3 Credit Hours.

This course is designed to prepare students to successfully plan and perform various attestation services. This course will cover the generally accepted auditing standards and procedures, forensic accounting and fraud and include contemporary issues in auditing. Pedagogy will include extensive use of case studies.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5205. Advanced Federal Taxation. 3 Credit Hours.

This course focuses on advanced topics in the income taxation of corporations and flow-through business entities (partnerships, subchapter S corporations, limited partnerships, etc.) including formation, allocations, distributions, redemptions, reorganizations and terminations. Additional advanced topics covered include: the personal holding company tax, issues related to brother-sister corporations, penalties for improper accumulation of surplus and consolidated tax returns. The course will develop skills in identifying and researching issues in taxation.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5206. Law Ethics & Regulations. 3 Credit Hours.

This course provides an introduction to the legal and regulatory framework in which businesses and individuals operate. The course covers the basics of business law (agency, contracts, debtors, creditors, etc.) and the general business environment (business structures, management rights and responsibilities, the requirements of the Sarbanes-Oxley Act, etc.).

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5207. Concepts and Analysis of Financial Statements. 3 Credit Hours.

This course focuses on how users of financial statements incorporate accounting data into their financial evaluation. The course will use ratios and other tools to measure profitability and risk. The course will also examine techniques for forecasting future earnings performance as inputs in models of equity valuation. Students will analyze a major US corporation in parallel with class material and will achieve an awareness of current financial reporting issues.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5208. Strategic Technology and Performance Management. 3 Credit Hours.

This course provides an overview of the key concepts necessary to understand the role of information technology in business, the impact of economy-wide changes on financial performance, the analysis and implementation of competitive strategy, and systems to control and enhance performance.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5209. Taxes & Business Strategy. 2 Credit Hours.

This course examines tax strategies associated with business decisions. The material focuses on a conceptual framework for integrating tax planning into the decision-making process and applying tax planning tools and techniques to business and investment activities, including savings vehicles, business entity choice, financial statement analysis, executive compensation, capital structure, mergers and acquisitions, and international tax planning.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5282. Independent Study. 1 to 3 Credit Hour.

Study in particular aspects of accounting under the direct supervision of a graduate faculty member. No more than six semester hours of independent study may be counted toward degree requirements

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may be repeated for additional credit.

Pre-requisites:

ACCT 5004|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5402|Minimum Grade of B-|May not be taken concurrently
OR ACCT 5302|Minimum Grade of B-|May not be taken concurrently.

ACCT 5287. Colloquium on Current Issues in Accounting Practice. 1 to 3 Credit Hour.

Students attend and participate in forums, seminars and conferences on current issues in accounting practice. Professionals from public accounting and industry will speak on topics of current interest in accounting, auditing and income taxes. The Colloquia will be spread throughout the three semesters of the MAcc program.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may be repeated for additional credit.

ACCT 5801. Fin Info Reporting & Analysis. 3 Credit Hours.

This course helps you solidify your knowledge of accounting systems and financial information reporting procedures. You'll increase your comprehension of financial reports and of the practical applications of accounting theories and concepts through in-depth discussion of real-world situations, involving revenue recognition, inventory valuation, intangible assets and reporting for leases.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 5802. Strategic Cost Analysis for Enterprise Management. 2 to 3 Credit Hours.

You will advance your ability to use accounting principles and concepts to make better day-to-day business decisions as you examine cost behavior, variable margin, cost-volume-profit relationships, budgeting, break-even and incremental analysis. You'll also learn to use capital budgeting and discounted cash flows to determine the acceptability of investment alternatives from a cost/resource perspective. Your research projects and out-of-class assignment incorporate spreadsheet analyses and Internet resources.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites:

ACCT 5801|Minimum Grade of B-|May not be taken concurrently.

ACCT 5882. Independent Study. 1 to 6 Credit Hour.

Study in particular aspects of accounting under the direct supervision of a graduate faculty member. No more than six semester hours of independent study may be counted toward degree requirements

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may be repeated for additional credit.

Pre-requisites:

ACCT 5801|Minimum Grade of B-|May not be taken concurrently.

ACCT 5890. Special Topics. 1 to 6 Credit Hour.

Special topics courses are developed to cover emerging issues or specialized content and they do not repeat material presented by regular semester courses.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may be repeated for additional credit.

ACCT 9001. Interdisciplinary Accounting Research. 3 Credit Hours.

The seminar adopts a broad approach to research methods and is not limited to hypothesis testing and statistical analysis. Examines a general structure for methodology, which includes: problem finding as well as problem solving; generating theory as well as testing theory; different research strategies: opinion, empirical, archival and analytic research; criteria for selecting and evaluating research methods.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 9002. Seminar in Financial Accounting Theory. 3 Credit Hours.

The seminar focuses on current methodological issues in financial accounting research. In-depth analysis of empirical tests of financial accounting theories. Implications for future research are emphasized.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 9003. Seminar in Research Methods - Accounting. 3 Credit Hours.

The seminar focuses on research methods in areas such as Auditing, Managerial Accounting, or Taxation, and may also include behavioral studies in these areas.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may not be repeated for additional credits.

ACCT 9011. Proseminar in Accounting. 1 to 3 Credit Hour.

This course is designed to investigate a variety of research methods in accounting. Students become familiar with critically reading and analyzing research methodologies used in different papers presented at the department workshops. Through this process, students learn to use what they had learned in previous course(s) and critically read and evaluate empirical research papers in theoretical and empirical areas.

Field of Study Restrictions: Must be enrolled in one of the following Majors: Business Administration.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Degree Restrictions: Must be enrolled in one of the following Degrees: Doctor of Philosophy.

College Restrictions: Must be enrolled in one of the following Colleges: Business & Mngmnt, Fox School, Sport Tourism Hospitality Mgt.

Repeatability: This course may be repeated for additional credit.

ACCT 9090. Seminar - Special Topics in Accounting. 1 to 6 Credit Hour.

This course is designed to investigate a variety of research methods in accounting. Students become familiar with critically reading and analyzing research methodologies used in different papers presented at the department workshops. Through this process, students learn to use what they had learned in previous course(s) and critically read and evaluate empirical research papers in theoretical and empirical areas.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may be repeated for additional credit.

ACCT 9183. Directed Study in Accounting. 1 to 6 Credit Hour.

Supervised individual reading and research projects. Often associated with a seminar in which papers on a variety of topics are presented.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Graduate.

Repeatability: This course may be repeated for additional credit.