

Accounting (ACCT)

ACCT 5308 Accounting Ethics 3 SCH (3-0)

Presentation of ethical reasoning, integrity, objectivity, independence and other core values as defined by the governing bodies of the accounting profession. Admittance to Masters of Science in Taxation Program.

Fee: \$375.00

ACCT 5309 Governmental & Non-Profit Accounting 3 SCH (3-0)

Principles and practice of fund accounting applicable to government and non-profit organizations.

ACCT 5316 Advance Income Tax Problems 3 SCH (3-0)

Particular attention given to tax regulations applicable to partnerships and corporations together with preparation of federal income tax returns for such businesses. Consideration also given to federal gift and estate tax.

Fee: \$375.00

ACCT 5319 Special Probs in Accounting 3 SCH (3-0)

Study, research or internship in accounting. May be repeated once for credit.

Fee: \$375.00

ACCT 5327 Advanced Auditing 3 SCH (3-0)

Audit program planning and special reports, auditing topics. Prerequisite: ACCT 4311.

Fee: \$375.00

ACCT 5331 Accounting and Value Creation 3 SCH (3-0)

This course provides a pragmatic study of selected financial and management accounting concepts, methods and practices relating to financial analysis, cost assignment, cost management, performance management and decision analysis. The course includes ethical topics in accounting and incorporates global issues relevant to the topic areas.

ACCT 5360 Oil and Gas Accounting 3 SCH (3-0)

This course provides a pragmatic study of energy accounting and taxation. This course covers financial and managerial accounting for upstream oil and gas operations; oil and gas reserves, successful efforts and full cost accounting methods; production activities and project analysis; oil and gas tax accounting. This course addresses MBA program.

ACCT 5370 Federal Partnership & LLC Tax 3 SCH (3-0)

This course will survey the federal income tax law applicable to Partnerships and LLC entities. Topics to be covered will include: The introduction of Partnerships & LLC's (formation, operations, and basis); Partnership distributions, transfer of interest, and terminations; and LLC taxation status and operating rules.