

A given course may not be taught every term/semester or even every year. Consult the online schedule of classes at www.unt.edu/registrar for the most up-to-date information concerning course offerings.

The graduate student enrolled in a 5000-level course that meets with a senior-level undergraduate course will be expected to complete additional requirements beyond those expected of undergraduates in the same course.

Accounting

Accounting, ACCT

ACCT 5020. Accumulation and Analysis of Accounting Data. 3 hours. Provides an understanding of accounting procedures and concepts utilized by management in making decisions. Basic concepts and techniques of accounting; the role of an accounting system in business operations management; preparation and interpretation of financial reports. Meets the deficiency requirement in accounting for MBA candidates and may be counted as part of a graduate program in a field other than business administration. Prerequisite(s): may not be taken for credit if ACCT 2010 and ACCT 2020 or the equivalent has been taken and a grade of C or better was earned.

ACCT 5110. Fundamentals of Accounting Research. 3 hours. Designed to develop student skills in recognizing accounting problems and isolating relevant issues: to develop student skills in generating documentary support and arguments for an acceptable solution to complex accounting problems; to enhance student skills in effectively organizing and communicating, in written and oral form, proposed solutions to accounting problems; and to familiarize students with contemporary accounting practice. Prerequisite(s): ACCT 4300 and ACCT 4400 or consent of department.

ACCT 5120. Using Information Systems in Accounting. 3 hours. Designed to develop student understanding of the role of accounting information systems and their functions in business. Students develop computer skills in applications for all accounting disciplines. Upon the completion of the course, students understand how accounting information systems facilitate the accomplishment of strategic and operational objectives within the organization. Prerequisite(s): ACCT 4400 or consent of instructor.

ACCT 5130. Accounting for Management. 3 hours. Designed to provide an understanding of managerial accounting data in making business decisions. Cases, readings and projects are used to examine a wide variety of managerial topics. Prerequisite(s): ACCT 5020; ECON 5000; MATH 1190 or MATH 1400 or MATH 1710; DSCI 5010. For students not seeking a BS or MS with a major in accounting.

ACCT 5140. Advanced Accounting Analysis. 3 hours. Advanced topics in financial accounting and reporting, including business combinations and consolidations, international accounting and monetary translation, governmental accounting and fiduciary accounting. Prerequisite(s): ACCT 3120; ACCT 3270 or ACCT 5130. May not be taken for credit if ACCT 4140 or the equivalent has been taken.

ACCT 5150. The Development of Accounting Theory. 3 hours. The theory of accounting as it has developed in the economy of the United States. Particular emphasis on concepts, income measurement, valuation of assets, and valuation and measurement of equities. Application of accounting theory to contemporary problems is analyzed by cases and research papers on selected areas. Prerequisite(s): consent of department.

ACCT 5160. Issues in Financial Accounting and Standard Setting. 3 hours. Advanced accounting concepts and standards with emphasis on income determination, including legal, economic and accounting views of the income concept. Development of criteria for evaluating and applying theoretical concepts, particularly as they apply to current controversial questions in accounting. Prerequisite(s): ACCT 3120 and ACCT 3270.

ACCT 5180. Topics in Financial Accounting. 3 hours. A seminar in new topics and areas of current interest to students of financial accounting. Prerequisite(s): consent of department. May be repeated for credit.

ACCT 5250. Strategic Cost Management. 3 hours. The role and scope of the strategic cost management function (management accounting) within organizations is changing rapidly. New cost management tools provide organizations with information for decision making and control in an international marketplace. These tools directly incorporate organization strategy and focus on process understanding. Typically includes readings, cases and discussion of planning and budgeting, activity based concepts, target costing, performance measurement, quality and environmental cost management. Specific topics will vary. Prerequisite(s): ACCT 3270 or ACCT 5130.

ACCT 5270. Managerial Cost Accounting. 3 hours. Accumulation, analysis and interpretation of accounting data relevant to purposes of managerial decision making; profit planning and control, and application of mathematics and statistics to accounting analysis. Prerequisite(s): ACCT 3270 or ACCT 5130. May not be taken for credit if ACCT 4270 or equivalent has been taken.

ACCT 5300. Federal Taxation of Income. 3 hours. Comprehensive introduction to the U.S. federal income tax system. Emphasizes the taxation of individuals but many topics also apply to business entities. Coverage includes technical tax rules and motivations behind these rules, as well as tax planning opportunities and limitations. Prerequisite(s): ACCT 2010 and ACCT 2020 with grades of C or better; ECON 1110; MATH 1190 or MATH 1400 or MATH 1710; graduate standing.

ACCT 5310. Tax Research and Administrative Procedure. 3 hours. Objectives are to develop the technical and research skills needed to address contemporary tax issues. Students learn to identify tax issues, formulate research questions and develop the research skills needed to address them. Upon completion of this course, students are able to use the major tax services, evaluate the relevant authorities and communicate their findings in a professionally written research memorandum. Familiarizes students with federal tax policies and procedures and the authorities that govern tax practice by tax professionals. Prerequisite(s): ACCT 5300 (4300). (MS-Taxation students should enroll in this course at the first opportunity after beginning their graduate course work.)

ACCT 5320. Taxation of Flow-Through Entities. 3 hours. Comprehensive study of federal income taxation of partnerships, S corporations, fiduciaries and their owners/beneficiaries. Prerequisite(s): ACCT 5310 (may be taken concurrently).

ACCT 5330. Taxation of C Corporations. 3 hours. Comprehensive study of federal income taxation of C corporations and their shareholders. Emphasis placed on reading and interpreting tax laws to determine the tax consequences of completed transactions and generate tax planning strategies. Prerequisite(s): ACCT 5310 (may be taken concurrently).

ACCT 5340. Oil and Gas Taxation. 3 hours. Focuses on tax problems relative to the oil and gas industry. Topics may include acquisition, operation and disposition of natural resource properties; preproduction expenditures, depletion, depreciation and ad valorem taxes; tax planning for natural resource investments; or other topics. Prerequisite(s): ACCT 5300 (4300).

ACCT 5360. Advanced Topics in Federal Taxation. 3 hours. Provides the opportunity for thorough coverage of selected topics that vary depending on the needs of students, changes in tax policy and practice, and faculty resources. Topics may include state and local taxation, multinational income taxation, tax policy, advanced topics in the taxation of C corporations, advanced topics in the taxation of flow-through entities, taxation of tax-exempt entities, financial accounting for income taxes, or other topics. Prerequisite(s): ACCT 5310. ACCT 5330 must be taken first if the topic includes advanced topics in the taxation of C corporations, and ACCT 5320 must be taken first if the topic includes advanced topics in the taxation of flow-through entities.

ACCT 5370. Family Tax Planning. 3 hours. Comprehensive study of federal estate and gift taxation, as well as advanced family tax planning issues. Prerequisite(s): ACCT 5310 and ACCT 5320.

ACCT 5410. Audit — Investigative Process. 3 hours. The complete cycle of the investigative process known as auditing is covered from evaluation of the business, through study and evaluation of internal control, to corroborative evidence on the details of account balances. Topics include flow-charting, testing planning, use of statistical sampling, computer controls and management audits. Actual experience is gained through an extended case where an audit is performed by student teams. Prerequisite(s): ACCT 4400.

ACCT 5430. Auditing — Special Problems. 3 hours. A course reserved for in-depth study of particular problems in auditing. The topics change to cope with the dynamic nature of the profession. Specific topics can be offered on a part-term/semester or term/semester basis. Prerequisite(s): ACCT 5410.

ACCT 5440. IT Auditing. 3 hours. The use of the computer to process transactions imposes a new environment and a new set of problems for the auditors, independent and internal. Controls and audit techniques to evaluate these controls are emphasized. The use of the computer as an audit tool is introduced through actual operation of Generalized Audit Software such as is currently used in practice. Additional topics covered include computer fraud, security measures and controls in advanced online, teleprocessing systems. Prerequisite(s): ACCT 4100 and ACCT 4400; or consent of department.

ACCT 5450. Seminar in Internal Auditing. 3 hours. A study of the theory and practice of internal auditing. The course examines the difference between internal and external auditing, focusing on such issues as independence, audit scope, reporting and human relations. Specific internal audit topics include operational auditing, audit administration, planning and supervision, and internal audit reporting. Prerequisite(s): ACCT 4100 and ACCT 4400; or consent of department.

ACCT 5470. Auditing — Advanced Theory. 3 hours. A conceptual approach to the auditing process, stressing the interrelations of objectives, standards, techniques and procedures. Current topics, including significant legal cases, are included. Prerequisite(s): ACCT 5410; ACCT 5800 is recommended.

ACCT 5520. Government and Other Non-Profit Accounting. 3 hours. Critically examines current issues in financial accounting, management control and auditing for government and other non-profit organizations. Prerequisite(s): consent of department.

ACCT 5630. Accounting Systems and Controls. 3 hours. A comprehensive study of computerized managerial accounting systems. Major topics include: role of accounting systems in managerial planning and control (decision making), application of computers in accounting systems, role of the managerial accountant in technology management. Prerequisite(s): ACCT 3270 or ACCT 5130, ACCT 4100; or consent of department.

ACCT 5640. Current Topics in Accounting Information Systems. 3 hours. Acquaints students with current topics related to accounting information systems. Current topics will be selected by the instructor and may include, but will not be limited to, the following: accounting issues involving Enterprise Resource Planning software packages, the accountant's role in electronic commerce and forensic auditing. Instruction may include cases and/or lecture format. The course is structured to enhance the ability of students to think critically and to develop the knowledge, skills and attitudes necessary to compete effectively in the rapidly changing world of information technology. Intended for those interested in new and emerging areas of accounting information systems. Prerequisite(s): ACCT 4100 or 6 hours of BCIS above the 3000 level.

ACCT 5641. Current Electronic Commerce Topics in Accounting Information Systems. 1.5 hours. Part of the electronic commerce track of the MBA program. Discussion addresses how electronic commerce is employed in the field of accounting, how the issue of e-com changes and challenges accounting information systems, control issues arising from the use of e-com in AIS, and methods for controlling these risks. Prerequisite(s): students should complete a packet of materials prior to the first day of class. Contact the department for materials.

ACCT 5710. Oil and Gas Accounting. 3 hours. Introduction to the oil and gas industry and the specialized financial accounting procedures associated with the industry. Areas emphasized include accounting for exploration, development, production, depreciation, depletion and amortization; conveyances, joint operations, asset impairment and retirement obligations; and disclosures and reserves. Successful efforts and full cost accounting methods are covered. Prerequisite(s): ACCT 3120, and ACCT 3270 or ACCT 5130.

ACCT 5760. Accounting, Business Analysis and Valuation. 3 hours. Utilization of strategic and critical thinking skills to investigate accounting issues. Through the analysis of intra-disciplinary cases, students show that they have the relevant research skills and technological sophistication to access, evaluate and interpret relevant information needed for decision making. Prerequisite(s): ACCT 5110 or ACCT 5310, and ACCT 5120.

ACCT 5800. Internship. 3 hours. A supervised productive and educationally meaningful work experience in a job related to the student's career objective. Prerequisite(s): meet employer's requirements and have consent of department chair. May not be taken for academic credit if student has received 3 hours of credit for ACCT 4800. May only be counted as a non-accounting elective and does not count as part of the accounting GPA. Pass/no pass only.

ACCT 5890. International Accounting. 3 hours. Integrates the functional areas of accounting and the functional areas of business administration in a global decision-making framework. Cross-functional and global approaches to organizational issues are emphasized. The course is structured to enhance the ability of students to think critically and to develop knowledge, skills and attitudes necessary to compete effectively in the global perspectives on accounting, environmental, social and political influences on accounting, accounting information systems in a multinational enterprise, performance evaluation in a multi-national enterprise, comparative international analysis of financial statements and the exploration of timely topical issues related to international accounting. Prerequisite(s): ACCT 3270 or ACCT 5130.

ACCT 5900-ACCT 5910. Directed Study. 3 hours each. Topic chosen by the student and developed through meetings and activities under the direction of the instructor; activities include required, regular participation in a specified 4000-level class. Prerequisite(s): approved applications for special problems/independent research/dissertation credit must be submitted to the CoB Graduate Programs Office prior to registration.

ACCT 6010. Seminar on Advanced Topics in Accounting Research. 3 hours. Covers one or more special fields. Topics covered in this course depend on the needs of the students enrolled each term/semester. Prerequisite(s): consent of department.

ACCT 6190. Seminar on Theory Development and Theory Formulation. 3 hours. Explores theory formulation and development in disciplines related to accounting; evaluates the ontological, epistemological and methodological structure of contemporary accounting research and critically examines the adequacy of contemporary research from a historical perspective. Prerequisite(s): doctoral status and consent of instructor.

ACCT 6290. Seminar on Behavioral Research in Accounting. 3 hours. Critically examines behavioral theories as well as methods and their application to accounting research. The course draws on cognitive psychology and accounting literature. Prerequisite(s): doctoral status and consent of instructor.

ACCT 6390. Seminar on Capital Markets-Based Accounting Research. 3 hours. Presents a synthesis of capital markets research in accounting. Covers "classic" papers in the major research areas within the field, methodological issues, and emerging issues in financial accounting. Prerequisite(s): doctoral status and consent of instructor.

ACCT 6490. Independent Research Paper I. 3–4 hours. Major paper, independently prepared, that presents results of an intensive and critical review of accounting research that focuses on a topic of interest to the student. The paper concludes with an assessment of research opportunities, if any, in the area examined. Prerequisite(s): doctoral status and consent of instructor.

ACCT 6590. Independent Research Paper II. 3–4 hours. Major empirical research paper, independently prepared, that presents results of an empirical analysis. Students specializing in archival research conduct an empirical analysis using archival data (i.e., stock prices, accounting numbers, analyst forecasts, management forecasts, etc.). Students specializing in behavioral research conduct a pilot study. The paper includes discussion of the research problem, its importance, and all other aspects of the research design (i.e., assumptions, theory, hypotheses, potentially relevant explanatory variables that need to be controlled for, etc.). Students present their papers to accounting faculty and doctoral students in a research workshop. Prerequisite(s): doctoral status and consent of instructor.

ACCT 6900-ACCT 6910. Special Problems. 1–3 hours each. Research by doctoral students in fields of special interest. Includes project research studies and intensive reading programs, accompanied by conferences with professors in fields involved. Prerequisite(s): approved applications for special problems/independent research/dissertation credit must be submitted to the CoB Graduate Programs Office prior to registration.

ACCT 6940. Individual Research. 1–12 hours. Individual research for the doctoral candidate. Prerequisite(s): approved applications for special problems/independent research/dissertation credit must be submitted to the CoB Graduate Programs Office prior to registration.

ACCT 6950. Doctoral Dissertation. 3, 6 or 9 hours. To be scheduled only with consent of department. 12 hours credit required. No credit assigned until dissertation has been completed and filed with the graduate dean. Doctoral students must maintain continuous enrollment in this course subsequent to passing qualifying examination for admission to candidacy. May be repeated for credit. Prerequisite(s): approved applications for special problems/independent research/dissertation credit must be submitted to the CoB Graduate Programs Office prior to registration.

Aerospace Studies

see *Undergraduate Catalog*

Anthropology

Anthropology, ANTH

ANTH 5000. Seminar in Cultural Anthropology. 3 hours. A survey of anthropological attempts to understand and explain the similarities and differences in culture and human behavior.

ANTH 5010. Anthropological Thought and Praxis I. 3 hours. Considers the history of anthropological concepts, the major historical debates in anthropological theory and historical tensions between applied and theoretical knowledge. Special emphasis is given to critical examination of concept and theory formation and the application of anthropological ideas to the problems of everyday life.