

help create solutions. Programs enable employees to immediately utilize the information and positively impact the bottom line.

Institute of Petroleum Accounting

Harvey Zimmerman, Director

The Institute of Petroleum Accounting is a unique organization funded primarily by companies in the petroleum and mining industries. The institute began operations in September 1980, with three principal objectives:

1. to carry out research and encourage others to carry out research in accounting, finance, taxation and economic problems of the extractive industries;
2. to disseminate information about research activities of the institute and about current developments in accounting, finance, taxation and economic aspects of the extractive industries; and
3. to encourage universities and colleges to become actively involved in educational programs related to the extractive industries.

Research fellowships, up to \$20,000 per year, are available to students involved in research in the extractive industries.

Beta Gamma Sigma

This national honorary society of business administration students was founded in 1913. The UNT chapter was established in 1962. The primary objective of Beta Gamma Sigma is to encourage and honor high academic achievement by students of business and management through chapters in all American Assembly of Collegiate Schools of Business accredited schools. Membership is a signal honor and is limited to outstanding students who show promise of success in the field of business and who rank in the upper 10 percent of their junior, senior or graduate class. More information may be obtained from the dean's office in the College of Business.

Courses of Instruction

All Courses of Instruction are located in one section at the back of this catalog.

Course and Subject Guide

The "Course and Subject Guide," found in the Courses of Instruction section of this book, serves as a table of contents and provides quick access to subject areas and prefixes.

Department of Accounting

Main Departmental Office
Business Building, Room 215

Mailing address:
1155 Union Circle #305219
Denton, TX 76203-5017
940-565-3080

Web site: www.cob.unt.edu/acct

Paul D. Hutchison, Interim Chair

Graduate Faculty: Clay, Cockrell, Conover, Curtis, Fayard, Frost, Graves, Hutchison, Lightner, Mayer, Merino, Price, Raman, Robertson, Sun, Wilner.

Mission in Brief

The mission of the professional programs in accounting at the University of North Texas is to prepare a diverse student body for careers in industry, public accounting, and the nonprofit sector, primarily in the North Texas region.

The mission of the doctoral program in accounting at the University of North Texas is to prepare students to conduct discipline-based research, appreciate a variety of research methods and engage in quality instructional activities.

Research

The research interests of the faculty of the Department of Accounting are eclectic. Faculty currently are engaged in behavioral, empirical, historical and theoretical research related to a broad range of academic and professional topics.

Current behavioral research efforts focus on application of cognitive models, venture theory and prospect theory to audit techniques, decision models, financial accounting standards, managerial performance evaluation and tax compliance issues. Empirical research is being conducted in the areas of international accounting and taxation for multinational corporations, governmental auditing, and the impact of governmental standards on borrowing costs, oil and gas standards and regulation, pensions, post-employment benefits and audit risk assessment. Historical research focuses on demand for audit services, regulatory legislation and analysis of the role of the professional accountant. Theoretical research is being conducted in the areas of public interest accounting, audit failure, ethical standards

and development of expert systems. Research also is being conducted in the professional areas of cash flow, savings and loan problems, and capital budgeting.

The Institute of Petroleum Accounting supports a wide variety of faculty research related to the oil and gas industry. The institute publishes the *Petroleum Accounting and Financial Management Journal*, and several faculty members conduct sponsored research to provide solutions for practical accounting and tax problems that emerge in the oil and gas sector. Ongoing research efforts continue in the areas of auditing and accounting standard setting, taxation, and management decision making related to the oil and gas industry. The department also has been a leader in the use of technology in accounting instruction, and several faculty members continue to pioneer research in this area.

The accounting faculty contribute to a wide range of journals and actively participates in national and international conferences. During the last few years, faculty have published in such journals as *Accounting, Organizations, and Society*; *Accounting Review*; *Advances in Accounting*; *Advances in Taxation*; *Auditing: A Journal of Practice and Theory*; *Bank Accounting & Finance*; *Behavioral Research in Accounting*; *Contemporary Accounting Research*; *CPA Journal*; *European Journal of Operational Research*; *International Business and Economic Journal*; *International Journal of Accounting Information Systems*; *Issues in Accounting Education*; *Journal of Accountancy*; *Journal of Accounting and Public Policy*; *Journal of Accounting, Auditing and Finance*; *Journal of Accounting Research*; *Journal of Business Ethics*; *Journal of Information Systems*; *Journal of International Accounting Research*; *Journal of Taxation of Investments*; *Journal of the American Taxation Association*; *Managerial Auditing Journal*; *Petroleum Accounting and Financial Management Journal*; *Review of Quantitative Finance and Accounting*; *Strategic Finance*; and *Today's CPA Journal*. Faculty members also have contributed to more than 25 professional and scholarly books and monographs.

Degree Programs

The Department of Accounting offers graduate programs leading to the following degrees:

- Master of Science with majors in accounting and taxation; and
- Doctor of Philosophy with a major in accounting.

Concentrations are available at the master's level in audit and financial accounting information systems, entrepreneurial perspectives and managerial accounting systems.

For program descriptions, see the "Degree Programs" section under College of Business.

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