

DEPARTMENT OF ACCOUNTING

Mission Statement

The mission of the Department of Accounting is to advance accounting knowledge and practice through excellence in accounting education, high-impact research, and relevant continuing education and professional outreach activities that serve the constituents of the department in the state, nation, and globally.

All graduate programs in Accounting are separately accredited by AACSB International - The Association to Advance Collegiate Schools of Business - and conform to recommended guidelines.

- Five-Year (150-Hour) Professional Accounting Program (p. 1)
- Master of Accountancy (MACY) (p. 1)
- Ph.D. in Accounting (p. 2)

Five-Year (150-Hour) Professional Accounting Program

The Five-Year Professional Accounting Program is a 3/2 degree program. Undergraduate accounting majors should apply for admission to the program during the second semester of their junior year (the semester in which they are taking Intermediate Accounting II). Once admitted, these students are allowed to take graduate courses while, technically, undergraduate students. In this program, the degree plan for the Bachelor of Business Administration (B.B.A.) in Accounting is combined with that of the Master of Accountancy (MACY). The advantage of the program is that it allows accounting majors to spread the graduate courses required for the MACY degree over the fourth and fifth years of the Five-Year Professional program. Students admitted to the Five-Year Professional program will be reclassified from undergraduate to graduate student status when they have completed 120 semester credit hours of coursework toward their degree. Students may receive the B.B.A. in Accounting and the Master of Accountancy degrees as each of the degree's requirements are completed.

Program Admission Requirements

To be admitted to the Five-Year (150-Hour) Professional Accounting Program, students must meet the following criteria:

1. Be a declared accounting major
2. Have an overall grade point average of 3.0, a grade point average of 3.0 in upper-division accounting courses taken and an acceptable score on the Graduate Management Admission Test (GMAT).
3. Have completed a minimum of 9 semester credit hours of upper-level undergraduate accounting courses including ACC 3023 Intermediate Accounting I

In addition, the student must have completed at least 12 semester credit hours of upper-level undergraduate accounting courses by the end of the first semester following admission into the program.

Master of Accountancy Degree

The Master of Accountancy (MACY) degree is designed to accommodate applicants with a degree in any field. Applicants must complete the equivalent of a B.B.A. degree in accounting from an accredited institution or must enroll in the MACY leveling courses plus certain accounting

courses set out by the Director of Masters' Programs in Accounting. Students whose background is in business but who have completed MACY leveling courses or their equivalents seven or more years before entering the program may be required by the MACY Admissions Committee to successfully complete or test out of the MACY leveling courses. MACY leveling courses may be taken simultaneously with the MACY requirements, subject to course prerequisites and approval of the Director of Masters' Programs in Accounting.

Program Admission Requirements

In order to be unconditionally admitted to the MACY program, applicants must meet University-wide graduate admission requirements. In addition, applicants are considered on the basis of demonstrated potential for success in graduate study of accounting, taxation, or data analytics and information security as indicated by a combination of prior academic achievement, Graduate Management Admission Test (GMAT) scores, a personal statement, and other relevant factors.

A completed set of application material will include the following:

- Completed application form
- Transcripts from all universities attended
- Official Graduate Management Admission Test (GMAT) scores
- Personal statement
- Current résumé with data regarding employment and other relevant experience (optional)
- Letters of reference (optional)

Applicants are evaluated by the MACY Admissions Committee based on the above set of application materials. Those who do not meet the requirements for unconditional admission may be considered for admission on a conditional or probationary basis. Admission deficiencies, which do not count toward degree requirements, must be removed before enrolling for the last semester before graduation.

The following MACY leveling courses or their equivalents are required for students with undergraduate curriculum deficiencies. However, no credit for these courses will count toward the MACY degree requirements:

ACC 2013	Principles of Accounting I	3
ACC 2033	Principles of Accounting II	3
ACC 3023	Intermediate Accounting I	3
ACC 3033	Intermediate Accounting II	3
ACC 3043	Federal Income Taxation	3
ACC 3113	Accounting Information Systems	3
ACC 3123	Cost Analysis	3
ACC 4013	Principles of Auditing	3
BLW 3013	Business Law for Small Business Owners	3
ECO 2013	Introductory Macroeconomics	3
ECO 2023	Introductory Microeconomics	3
FIN 3013	Principles of Business Finance	3
IS 3003	Principles of Information Systems for Management	3
MGT 3013	Introduction to Organization Theory, Behavior, and Management	3
MKT 3013	Principles of Marketing	3
MS 3043	Business Statistics with Computer Applications II	3

Degree Requirements

The minimum number of semester credit hours required for this degree, exclusive of coursework or other study required to remove admission deficiencies, is 30.

All candidates must complete the following:

A. Core Courses	18
ACC 6013	Financial Accounting Theory *
ACC 5163	Ethics and Accountant's Professional Responsibility *
ACC 5823	Governmental and Not-for-Profit Accounting
ACC 5863	Advanced Financial Accounting *
ACC 5993	Data Analytics for Accountants
ACC 6073	Advanced Corporate Taxation
*Students who earn an average of 3.0 or higher in the combination of ACC 5163, ACC 6013, and ACC 5863 will satisfy the comprehensive examination requirement for the MACY degree.	
B. Electives	12
12 semester credit hours of graduate track electives approved by the Graduate Advisor of Record and the Chair of the Department of Accounting. Students may choose to focus their graduate study in one of four tracks through their choice of these 12 hours. Tracks include financial accounting/auditing, taxation, data analytics/information security, and general studies.	
Total Credit Hours	30

Doctor of Philosophy Degree in Accounting

The College of Business offers opportunities for advanced study and research leading to the Doctor of Philosophy degree in Accounting. The Ph.D. in Accounting is awarded to candidates who have displayed an in-depth understanding of the subject matter and demonstrated the ability to make an original contribution to knowledge in their field of specialty.

The regulations for this degree comply with the general University regulations (refer to Student Policies, General Academic Regulations, and the Graduate Catalog, Doctoral Degree Regulations).

Program Admission Requirements

Applicants must have a bachelor's degree from an accredited university. The Ph.D. Program Committee in the major areas will evaluate applicants to the PhD program based on several factors, including academic achievement, standardized test scores, employment history, a personal statement, letters of recommendation, and possibly an interview. All applicants must submit the following material for evaluation:

- Official transcripts of all undergraduate and graduate coursework completed
- Graduate Management Admission Test (GMAT) scores or Graduate Record Examination (GRE) scores from a recent (no more than five years old) administration of the examination
- Three letters of recommendation from academic or professional sources familiar with the applicant's background
- A résumé or curriculum vitae and a statement of academic interests and goals
- International students must also submit a score of at least 60 (paper version) or 79 (internet version) on the Test of English as a Foreign

Language (TOEFL). TOEFL scores may not be more than two years old.

Candidates who do not possess a master's degree in a business or business-related discipline with sufficient quantitative rigor are required to complete a program consisting of a minimum of 84 semester credit hours. The Ph.D. Program Committee for the major area discipline will determine a degree program for each candidate based upon that candidate's particular background. Candidates whose backgrounds are determined to be insufficient may be directed to take additional background or leveling courses (See sections A, B, and C of the Program of Study below) before proceeding to the program's required courses. Candidates who enter the program with the appropriate prior graduate coursework may be waived from some or all of the background requirements (sections A, B, and C).

Admission may include an appointment to a teaching assistantship, research assistantship, or research fellowship. The Ph.D. Program Committee, comprised of members selected from the graduate faculty, is responsible for advising students.

Degree Requirements for Students who have Obtained a Bachelor's Degree

The degree requires a minimum of 84 semester credit hours beyond the bachelor's degree.

No course for which a grade of less than "C" was earned can be applied to the Doctoral degree program and no more than two courses with a grade of "C" may be applied to the program.

Program of Study

A. M.B.A. Core Courses	9
This requirement may be met by a master's degree in business or business-related discipline. If a student does not have the appropriate graduate degree, a minimum of three courses (9 semester credit hours) outside of the student's major discipline must be taken from the following list:	
MBA 5213	Management and Behavior in Organizations
MBA 5233	Accounting Analysis for Decision Making
MBA 5313	Marketing Management
MBA 5333	Financial Management
MBA 5413	Management Science with Data Analytics
MBA 5513	Managerial Economics
MBA 5613	Strategic Management and Policy
The Ph.D. Program Committee may consider the approval of transferring some or all of the credit hours of this requirement based on prior graduate coursework.	
B. Discipline background courses (5000-level courses or higher) in the major field or in a field directly related to (or relevant for) the major field (9 semester credit hours).	9
The Ph.D. Program Committee may consider the approval of transferring up to 9 credit hours of this requirement based on prior graduate coursework.	
C. Required Course	3
GBA 7103	Doctoral Teaching Seminar
D. Statistics and Research Methodology	18
18 semester credit hours of 6000- or 7000-level courses in Statistics, Research Methods, Management Science, or associated Economics courses as approved by the Ph.D. Program Committee. Courses include but are not limited to:	

ECO 6013	Microeconomic Theory
ECO 6103	Econometrics I
ECO 6113	Mathematical Economics
GBA 7013	Research Methods I
GBA 7023	Research Methods II
MS 7033	Applications in Causal Structural Modeling
STA 6923	Introduction to Statistical Learning
STA 7023	Applied Linear Statistical Models
STA 7033	Multivariate Statistical Analysis

E. Major Area Coursework 21

1. PhD Level Courses (12 semester credit hours)

ACC 7013	Seminar in Empirical Research in Accounting
ACC 7053	Current Topics in Accounting Research
ACC 7113	Seminar in Financial Accounting Theory
ACC 7123	Seminar in Managerial Accounting Theory
ACC 7983	Special Topics in Accounting

2. Directed Electives (9 semester credit hours)

ACC 7043	Archival-Based Research Methods in Accounting
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6 semester credit hours of graduate-level coursework as approved by the Ph.D. Program Committee.

F. Free elective 3

One course to be approved by the Ph.D. Program Committee. The course may be from within or outside the College of Business and must be at the graduate level.

G. Doctoral Research 9**H. Doctoral Dissertation** 12

The initial Program of Study must be approved by the Ph.D. Program Committee and must be submitted to the Dean of the Graduate School for final approval.

Total Credit Hours 84**Degree Requirements for Students that have Obtained a Master's Degree**

The degree requires a minimum of 66 semester credit hours beyond the master's degree.

No course for which a grade of less than "C" was earned can be applied to the Doctoral degree program and no more than two courses with a grade of "C" may be applied to the program.

Program of Study**A. Required Course** 3

GBA 7103	Doctoral Teaching Seminar
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B. Statistics and Research Methodology 18

18 semester credit hours of 6000- or 7000-level courses in Statistics, Research Methods, Management Science, or associated Economics courses as approved by the Ph.D. Program Committee. Courses include but are not limited to:

ECO 6013	Microeconomic Theory
ECO 6103	Econometrics I
ECO 6113	Mathematical Economics
GBA 7013	Research Methods I
GBA 7023	Research Methods II
MS 7033	Applications in Causal Structural Modeling
STA 6923	Introduction to Statistical Learning

STA 7023	Applied Linear Statistical Models
STA 7033	Multivariate Statistical Analysis

C. Major Area Coursework 21

1. PhD Level Courses (12 semester credit hours)

ACC 7013	Seminar in Empirical Research in Accounting
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2. Directed Electives (9 semester credit hours)

ACC 7043	Archival-Based Research Methods in Accounting
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6 semester credit hours of graduate-level coursework as approved by the Ph.D. Program Committee

D. Free elective 3

One course to be approved by the Ph.D. Program Committee. The course may be from within or outside the College of Business and must be at the graduate level.

E. Doctoral Research 9**F. Doctoral Dissertation** 12

The initial Program of Study must be approved by the Ph.D. Program Committee and must be submitted to the Dean of the Graduate School for final approval.

Total Credit Hours 66**Advancement to Candidacy**

Advancement to candidacy requires a student to complete University and program requirements and to pass a written qualifying examination following completion of course requirements in the candidate's major field of study. The examination is administered by the Ph.D. Program Committee. No more than two attempts to pass qualifying examinations are allowed. Results of the written and oral examinations must be reported to the Ph.D. Program Committee, the Dean of the College, and the Dean of the Graduate School. Admission into the doctoral program does not guarantee advancement to candidacy.

Dissertation

Candidates must demonstrate the ability to conduct independent research by completing and defending an original dissertation. The research topic is determined by the student in consultation with his or her supervising professor. A Dissertation Committee, selected by the student and supervising professor, guides and critiques the candidate's research. The completed dissertation must be formally presented to and approved by the Dissertation Committee.

Following an open presentation of the dissertation findings, the Dissertation Committee conducts a closed meeting to determine the adequacy of the research and any further requirements for completion of the dissertation. Results of the meeting must be reported to the Dean of the College and to the Dean of the Graduate School.

Awarding of the degree is based on the approval of the Dissertation Committee, approved by the Dean. The UTSA Dean of the Graduate School certifies the completion of all University-wide requirements.

Accounting (ACC) Courses

ACC 5003. Financial Accounting Concepts. (3-0) 3 Credit Hours.

An intensive study of accounting as a tool to communicate financial information for planning, analyzing, and controlling business enterprises directed toward decision making. (Same as MBA 5133. Credit cannot be earned for both ACC 5003 and MBA 5133.) Differential Tuition: \$387.

ACC 5013. Introduction to Accounting. (3-0) 3 Credit Hours.

Accounting 5013 is an overview course for financial and managerial accounting. Students will learn basic financial transaction analysis, along with financial statement construction and analysis. An introduction to budgeting and performance evaluation, along with other managerial accounting topics, are covered. Restricted to students in the Master of Business program. Differential Tuition: \$387.

ACC 5023. Accounting Analysis for Decision Making. (3-0) 3 Credit Hours.

Prerequisite: ACC 5003 or an equivalent. The study of accounting and its uses by management in the decision-making process. (Same as MBA 5233. Credit cannot be earned for both ACC 5023 and MBA 5233.) Differential Tuition: \$387.

ACC 5163. Ethics and Accountant's Professional Responsibility. (3-0) 3 Credit Hours.

Prerequisite: 15 hours of graduate accounting coursework completed. A study of the role of a professional accountant; codes of accountants; ethical decision making; and the legal, regulatory and social environment in which an accountant makes decisions. This is a non-accounting graduate course. Differential Tuition: \$387.

ACC 5513. Fundamentals of Information Assurance. (3-0) 3 Credit Hours.

Prerequisite: Graduate standing. This course examines the principal areas of information assurance. Topics will include protecting networks, intrusion detection, digital forensics, and supervisory control and data acquisition. Application to business environments will be emphasized. (Same as IS 5513. Credit cannot be earned for both ACC 5513 and IS 5513.) Differential Tuition: \$387.

ACC 5813. Advanced Auditing. (3-0) 3 Credit Hours.

Prerequisite: ACC 4013 or an equivalent. A study of specialized areas of auditing. Topics may vary depending upon current professional controversies. Differential Tuition: \$387.

ACC 5823. Governmental and Not-for-Profit Accounting. (3-0) 3 Credit Hours.

Prerequisite: ACC 3033 or an equivalent. A study of accounting principles and practices of state and local governments and not-for-profit organizations. Differential Tuition: \$387.

ACC 5833. Internal Auditing. (3-0) 3 Credit Hours.

Prerequisite: ACC 4013 or an equivalent. The course will cover internal audit from a broad perspective that includes information technology, business processes, and accounting systems. Differential Tuition: \$387.

ACC 5863. Advanced Financial Accounting. (3-0) 3 Credit Hours.

Prerequisite: ACC 3033 or an equivalent. A study of corporate consolidations and other specialized areas of financial accounting. Topics may vary depending upon current professional controversies. Differential Tuition: \$387.

ACC 5883. Fraud Examination and Forensic Accounting. (3-0) 3 Credit Hours.

Prerequisite: ACC 4013 or an equivalent. A study of fraud, including risk factors, prevention techniques, characteristics of common schemes, fraud detection processes and tools, and the use of accounting, auditing, and other procedures in fraud investigation and resolution. Differential Tuition: \$387.

ACC 5913. Corporate Valuation. (3-0) 3 Credit Hours.

Prerequisites: ACC 3033 and FIN 5023 or an equivalent. The techniques and issues involved in making long-term investment decisions and valuing the financial claims on a company. Topics include the concepts of the cost of capital and financial structure, dividend policy, risk assessment and management, forecasting, and cash flow analysis. (Same as FIN 5813. Credit cannot be earned for both ACC 5913 and FIN 5813.) Differential Tuition: \$387.

ACC 5943. Financial Statement Analysis. (3-0) 3 Credit Hours.

Prerequisite: ACC 3033 or ACC 3053 or an equivalent. The use and interpretation of the economic information in financial statements to assess historical performance of the firm, project future performance, and value the firm. The course provides students the opportunity to build on existing technical and analytical skills to include a user perspective. (Same as FIN 5943. Credit cannot be earned for both ACC 5943 and FIN 5943.) Differential Tuition: \$387.

ACC 5993. Data Analytics for Accountants. (3-0) 3 Credit Hours.

Prerequisite: ACC 4013 or consent of instructor and graduate standing. This is an application-oriented course that provides students the opportunity to acquire knowledge of the data analytics model, an understanding of data analytic thinking and terminology, and hands-on experience with data analytics tools and techniques. Differential Tuition: \$387.

ACC 6003. Management Control Systems. (3-0) 3 Credit Hours.

Prerequisite: ACC 3123 or an equivalent. Advanced study of the role of accounting in the application of management control systems. Topics include managerial decisions that derive from data-driven cost and management accounting-related topics. Differential Tuition: \$387.

ACC 6013. Financial Accounting Theory. (3-0) 3 Credit Hours.

Prerequisite: ACC 3033 or an equivalent. A study of the nature of accounting and the nature of theory, and a critical analysis of the history of the development of Generally Accepted Accounting Principles. Research into accounting literature, with the objective of critically evaluating the present status and future course of accounting thought. Differential Tuition: \$387.

ACC 6043. Tax Research. (3-0) 3 Credit Hours.

Prerequisite: ACC 3043 or an equivalent. An in-depth study of how to find answers to tax questions. Students will become acquainted with various tax materials in the library and their use, including tax services, case reports, and IRS publications. Differential Tuition: \$387.

ACC 6053. Estate, Trust, and Gift Taxation. (3-0) 3 Credit Hours.

Prerequisite: ACC 3043 or an equivalent. Emphasis on estate and gift planning and income taxation of trusts and estates. Taxation of gratuitous transfers under the Federal Estate and Gift Tax Codes including inter vivos gifts, marital deduction, powers of appointment, retained interest, the concept of distributable net income, fiduciary taxation, and the concept of an estate. Differential Tuition: \$387.

ACC 6073. Advanced Corporate Taxation. (3-0) 3 Credit Hours.

Prerequisite: ACC 3043 or an equivalent. A study of federal income taxation of corporations and shareholders, which includes formation, distributions, penalty taxes, reorganization, and consolidations. Differential Tuition: \$387.

ACC 6083. Special Topics in Tax Practice. (3-0) 3 Credit Hours.

Prerequisite: ACC 3043 or an equivalent. The course will focus on current topics and developments in taxation planning and preparation. Coverage includes IRS enforcement tools and corresponding taxpayer rights, audits and appeals, civil and criminal penalties, and statutory relief provisions. The course will emphasize professional standards and ethical considerations in tax practice. Differential Tuition: \$387.

ACC 6103. International Taxation. (3-0) 3 Credit Hours.

Prerequisite: ACC 3043 or an equivalent. A study of the issues involved in the taxation of multinational corporations and international trade partners. Differential Tuition: \$387.

ACC 6113. Flow-Through Entities. (3-0) 3 Credit Hours.

Prerequisite: ACC 3043 or an equivalent. A study of the special tax attributes of partnerships, S-corporations, limited liability companies, and limited liability partnerships including formation, operation, distribution, and dissolution. Differential Tuition: \$387.

ACC 6703. Introduction to Data Mining. (3-0) 3 Credit Hours.

Prerequisite: ACC 4013 or an equivalent. This course introduces the fundamental data mining concepts and techniques that are applicable to business research. The course covers basic skills required to assemble analyses for both pattern discovery and predictive modeling. It provides extensive hands-on instruction using data mining software. This course is open to all graduate students. (Same as IS 6703. Credit cannot be earned for both ACC 6703 and IS 6703.) Differential Tuition: \$387.

ACC 6773. Seminar in Medicare Regulation. (3-0) 3 Credit Hours.

Prerequisite: ACC 5003, an equivalent, or consent of the instructor. Seminar in Medicare covered services, payment systems and compliance for healthcare providers. Emphasis is on understanding the role of Medicare in the American healthcare system, and developing the technical skills to identify and research problems in Medicare payments. Topics include Medicare administration and covered services, Part A hospital insurance benefits, Part B supplementary medical insurance benefits, Part C Medicare Advantage benefits, Part D prescription drug benefits, exclusions from coverage, provider payment rules, fraud & abuse, recovery audits, physician self-referral, anti-dumping rules, claims & appeals, and managed care plans. Includes practical experience using online research software, a comprehensive Medicare hospital cost report, and professional cost reporting software. (Same as BOH 6773. Credit cannot be earned for both ACC 6773 and BOH 6773.) Differential Tuition: \$387.

ACC 6783. Accounting for Healthcare Organizations. (3-0) 3 Credit Hours.

Prerequisite: ACC 5003, an equivalent, or consent of the instructor. A seminar on financial and managerial accounting in for-profit and nonprofit healthcare organizations. Accounting issues related to strategic decision-making in health service production, financing, and investment will be emphasized throughout the course. Topics include the healthcare accounting and financial environment, revenue and expense recognition, balance sheet valuations, ratio analysis, cost accounting, performance measurement, variance analysis, physician compensation and practice valuation, tax-exemption issues, mergers, and disclosure requirements. Special attention is given to the financial implications of third-party payment systems and accounting analyses for physician practices. Includes practical experience using actual healthcare case materials. (Same as BOH 6783. Credit cannot be earned for both ACC 6783 and BOH 6783.) Differential Tuition: \$387.

ACC 6943. Accounting Internship. (0-0) 3 Credit Hours.

Prerequisites: Graduate standing, 15 semester credit hours of upper-division accounting, or an equivalent; internship must be approved in advance by the Internship Coordinator and the Graduate Advisor of Record. Supervised full- or part-time off-campus training in public accounting, industry, or government. Individual conferences and written reports required. Cannot be repeated for credit. Differential Tuition \$387.

ACC 6953. Independent Study. (0-0) 3 Credit Hours.

Prerequisites: Graduate standing and written permission of the instructor and the student's Graduate Advisor of Record (forms available from the department office). Independent reading, research, discussion, and/or writing under the direction of a graduate faculty member. May be repeated for credit, but not more than 6 hours, regardless of discipline, will apply to the degree. Differential Tuition: \$387.

ACC 6961. Comprehensive Examination. (0-0) 1 Credit Hour.

Prerequisite: Approval of the appropriate committee on graduate studies to take the Comprehensive Examination. Independent study course for the purpose of taking the Comprehensive Examination. May be repeated as many times as approved by the Committee on Graduate Studies. Enrollment is required each term in which the Comprehensive Examination is taken if no other courses are being taken that term. The grade report for the course is either "CR" (satisfactory performance on the Comprehensive Examination) or "NC" (unsatisfactory performance on the Comprehensive Examination). Differential Tuition: \$129.

ACC 6973. Special Problems. (3-0) 3 Credit Hours.

Prerequisite: Consent of instructor. An organized course offering the opportunity for specialized study not normally or not often available as part of the regular course offerings. Special Problems courses may be repeated for credit when the topics vary, but not more than 6 hours, regardless of discipline, will apply to the degree. Differential Tuition: \$387.

ACC 7013. Seminar in Empirical Research in Accounting. (3-0) 3 Credit Hours.

Prerequisites: Consent of instructor and admission to the Ph.D. program. An exploration of accounting research that employs observational, data-analytical methodology as means for theory development and validation, with emphasis on positive, empirical studies related to auditing, financial markets, and international accounting issues. Differential Tuition: \$387.

ACC 7043. Archival-Based Research Methods in Accounting. (3-0) 3 Credit Hours.

Prerequisites: Consent of instructor and admission to the Ph.D. program. Examination of quasi-experimental research designs and methods as used in archival-based accounting research. Provides students the opportunity to develop a foundation for performing research related to Ph.D. seminar project, academic research and scholarly papers. Includes partial or complete replications of published archival-based research papers. Differential Tuition: \$387.

ACC 7053. Current Topics in Accounting Research. (3-0) 3 Credit Hours.

Prerequisites: Consent of instructor and admission to the Ph.D. program. Seminar in current accounting research topics. Topics will vary. May be repeated for credit, but not more than 6 hours may be applied to the Doctoral degree. Differential Tuition: \$387.

ACC 7113. Seminar in Financial Accounting Theory. (3-0) 3 Credit Hours.

Prerequisites: Consent of instructor and admission to the Ph.D. program. This course focuses on accounting information reported to user groups outside the firm and is designed to introduce students to a number of substantive topics in empirical accounting research. Emphasis is placed on familiarizing students with the theories underlying financial accounting research, the nature of the research questions commonly addressed in empirical research, and the methods used to address those research questions. Topics include the earnings-return relation, financial reporting standard setting, information content of accounting disclosures, use of accounting information in contracting, and the relation between accounting information and firm value. Differential Tuition: \$387.

ACC 7123. Seminar in Managerial Accounting Theory. (3-0) 3 Credit Hours.

Prerequisites: Consent of instructor and admission to the Ph.D. program. A study of the accumulation, analysis, and interpretation of accounting data relevant to purposes of managerial decision making, profit planning, and control. Emphasis is placed on familiarizing students with the theories underlying cost/managerial accounting research, the nature of the research questions commonly addressed in cost/managerial accounting research, and the methods used to address those questions. A number of paradigms employed by researchers to study the use of accounting data within organizations will be discussed, including the application of mathematics and statistics to accounting analysis. Differential Tuition: \$387.

ACC 7211. Doctoral Research. (0-0) 1 Credit Hour.

May be repeated for credit, but not more than 24 hours may be applied to the Doctoral degree. Differential Tuition: \$129.

ACC 7213. Doctoral Research. (0-0) 3 Credit Hours.

May be repeated for credit, but not more than 24 hours may be applied to the Doctoral degree. Differential Tuition: \$387.

ACC 7214. Doctoral Research. (0-0) 4 Credit Hours.

May be repeated for credit, but not more than 24 hours may be applied to the Doctoral degree. Differential Tuition: \$516.

ACC 7216. Doctoral Research. (0-0) 6 Credit Hours.

May be repeated for credit, but not more than 24 hours may be applied to the Doctoral degree. Differential Tuition: \$774.

ACC 7311. Doctoral Dissertation. (0-0) 1 Credit Hour.

Prerequisite: Admission to candidacy for Doctoral degree in Business Administration. May be repeated for credit, but not more than 12 hours may be applied to the Doctoral degree. Differential Tuition: \$129.

ACC 7313. Doctoral Dissertation. (0-0) 3 Credit Hours.

Prerequisite: Admission to candidacy for Doctoral degree in Business Administration. May be repeated for credit, but not more than 12 hours may be applied to the Doctoral degree. Differential Tuition: \$387.

ACC 7314. Doctoral Dissertation. (0-0) 4 Credit Hours.

Prerequisite: Admission to candidacy for Doctoral degree in Business Administration. May be repeated for credit, but not more than 12 hours may be applied to the Doctoral degree. Differential Tuition: \$516.

ACC 7316. Doctoral Dissertation. (0-0) 6 Credit Hours.

Prerequisite: Admission to candidacy for Doctoral degree in Business Administration. May be repeated for credit, but not more than 12 hours may be applied to the Doctoral degree. Differential Tuition: \$774.

ACC 7983. Special Topics in Accounting. (3-0) 3 Credit Hours.

Prerequisites: Consent of instructor and admission to the Ph.D. Program. A seminar offering the opportunity for specialized study not normally or not often available as part of the regular course offerings in the accounting doctoral program. Differential Tuition: \$387.

Business Law (BLW) Courses

BLW 5003. Legal Environment of Business. (3-0) 3 Credit Hours.

A legal analysis of the ethical and legal environment of business. Includes topics such as the common law, court systems, business torts and crimes, contracts and related areas of the Uniform Commercial Code, agency formation, forms of business organizations, administrative law, employment law, and real and personal property law. Differential Tuition: \$387.

BLW 6553. Legal, Ethical, and Social Issues of Healthcare Management. (3-0) 3 Credit Hours.

Prerequisite: BLW 5003, an equivalent, or consent of instructor. Introduction to problems, issues, and trends in organized healthcare delivery with a particular focus on related legal and ethical issues. (Same as BOH 6553. Credit cannot be earned for both BLW 6553 and BOH 6553.) Differential Tuition: \$387.

BLW 6953. Independent Study. (0-0) 3 Credit Hours.

Prerequisites: Graduate standing and permission in writing (form available) of the instructor and the student's Graduate Advisor of Record. Independent reading, research, discussion, and/or writing under the direction of a faculty member. For students needing specialized work not normally or not often available as part of the regular course offerings. May be repeated for credit, but not more than 6 hours, regardless of discipline, will apply to the degree. Differential Tuition: \$387.