

# ACCOUNTING

- Accounting, MACC (<http://catalog.unomaha.edu/graduate/degree-programs-certificates-minors/acctg/acctmacc/>)
- Internal Audit, Fraud and Control Certificate (<http://catalog.unomaha.edu/graduate/degree-programs-certificates-minors/acctg/internal-audit-fraud-control-cert/>)

## Accounting Graduate Courses

### ACCT 8016 ADVANCED FINANCIAL ACCOUNTING (3 credits)

Specialized issues in financial accounting. Principal topics include business combinations and consolidated financial statements, partnership accounting, translation of foreign currency financial statements, accounting for foreign currency denominated transactions, and SEC reporting requirements. (Cross-listed with ACCT 4010).

**Prerequisite(s):** Admission to MAcc or MBA program or permission of the Director of the MAcc program. ACCT 3030 and ACCT 3040 with a grade of "C+" (2.33) or better in each. Not open to non-degree graduate students.

### ACCT 8046 ADVANCED FEDERAL INCOME TAXATION (3 credits)

Analysis of various advanced tax issues, such as accounting methods, property transactions, and formation, operation, and liquidation of C-corporations, S-corporations and partnerships. (Cross-listed with ACCT 4040).

**Prerequisite(s):** Admission to MAcc or MBA program or permission of the Director of the MAcc program. ACCT 3020 with a grade of "C" (2.0) or better. Not open to non-degree graduate students.

### ACCT 8050 FINANCIAL STATEMENT ANALYSIS (3 credits)

Using the financial statement and supplemental information as inputs, this course utilizes a systematic fundamental analysis approach across a variety of decision-making contexts to understand how a business generates value for shareholders.

**Prerequisite(s):** Admission to MAcc or MBA program or permission of instructor. ACCT 3040 with a "C" (2.0) or better. Not open to non-degree graduate students.

### ACCT 8056 PRINCIPLES OF INTERNAL AUDIT (3 credits)

This course introduces students to the internal audit profession and the internal audit process. Topics include: the definition of internal auditing, The Institute of Internal Auditor's International Professional Practices Framework, risk, governance and control issues, fraud detection and mitigation, communicating results, and conducting internal audit engagements. (Cross-listed with ACCT 4050).

**Prerequisite(s):** Admission to MAcc or MBA program or permission of the Director of the MAcc program. Not open to non-degree graduate students.

### ACCT 8066 ADVANCED MANAGERIAL ACCOUNTING (3 credits)

Intensive study and discussion of the responsibilities of managerial accountants in the decision-making process in organizations and the consequences of the manner in which they use cost accounting information in decision-making. (Cross-listed with ACCT 4060).

**Prerequisite(s):** Admission to MAcc or MBA program or permission of the Director of the MAcc program. ACCT 3050 with a grade of "C" (2.0) or better. Not open to non-degree graduate students.

### ACCT 8076 GOVERNMENTAL/NONPROFIT ACCOUNTING AND AUDITING (3 credits)

Study of budgeting, accounting, financial reporting and auditing in governmental and nonprofit entities. (Cross-listed with ACCT 4070).

**Prerequisite(s):** Admission to MAcc or MBA program or permission of the Director of the MAcc program. ACCT 3030 with a grade of "C" (2.0) or better. Not open to non-degree graduate students.

### ACCT 8080 CURRENT TECHNOLOGY USE IN ACCOUNTING (3 credits)

This course will cover tools and methods that facilitate business analytic techniques, with a focus on current and emerging technology. This may include tools for databases, spreadsheets, robotic process automation, data mining, artificial intelligence, and others.

**Prerequisite(s):** Admission to MAcc or MBA program or permission of instructor. Successful completion of BSAD 8110, ACCT 2020, or equivalent. Not open to non-degree graduate students.

### ACCT 8090 INFORMATION SYSTEMS AUDITING (3 credits)

This course presents a broad overview of the professional practice of information systems audit, emphasizing control and audit procedures related to security along with Information Technology General Controls. Content studied will include professional standards, guidelines, and procedures promulgated by the Information Systems Audit and Control Association.

**Prerequisite(s):** ACCT 4080 with a grade of C (2.0) or better. Admission to MAcc or MBA program or permission of instructor. Not open to non-degree graduate students.

### ACCT 8210 FINANCIAL ACCOUNTING THEORY (3 credits)

The development of accounting, current accounting theory and present controversies and suggested theory and practice.

**Prerequisite(s):** ACCT 3040. Not open to non-degree graduate students.

### ACCT 8220 GRADUATE TOPICS IN INCOME TAXATION (3 credits)

This course will discuss commonly encountered tax issues such as gift and estate taxation, income taxation of estates and trusts, and exempt organizations, as well discuss current events while introducing the student to practitioner-oriented research publications.

**Prerequisite(s):** Admission to MAcc or MBA program or permission of instructor. ACCT 4040 or ACCT 8046 with a "C" (2.0) or better, or concurrent enrollment in ACCT 4040 or ACCT 8046. Not open to non-degree students.

### ACCT 8230 MANAGEMENT ACCOUNTING ISSUES (3 credits)

An analysis of information to assist managers in determining successful strategies, developing those strategies into plans and controlling operating activities to achieve strategic goals.

**Prerequisite(s):** Admission to MAcc or MBA program or permission of instructor. ACCT 3050 or BSAD 8210 with a "C" (2.0) of better. Not open to non-degree graduate students.

### ACCT 8250 SEMINAR IN ACCOUNTING (3 credits)

A study of a specific area within the accounting discipline. Possible areas include: auditing, financial, managerial, systems and tax. May be repeated, but no area can be taken more than once.

**Prerequisite(s):** Admission to MAcc or MBA programs or permission of instructor. Not open to non-degree students.

### ACCT 8260 FEDERAL TAX RESEARCH AND PLANNING (3 credits)

This course is intended to provide students with a working knowledge of the primary and secondary tax resources used in practice to solve tax problems, as well as basic tax planning concepts.

**Prerequisite(s):** Admission to MAcc or MBA program or permission of instructor. ACCT 4040 or ACCT 8046 with a "C" (2.0) or better. Not open to non-degree students.

### ACCT 8280 SEMINAR IN ACCOUNTING INFORMATION SYSTEMS (3 credits)

This course examines current topics in Accounting Information Systems (AIS), how AIS contributes to business effectiveness and ineffectiveness, and the interaction between AIS and human decision-makers.

**Prerequisite(s):** Admission to MAcc or MBA program or permission of instructor. Successful completion of BSAD 8110, ACCT 2020, or equivalent. Not open to non-degree graduate students.

### ACCT 8290 ADVANCED FINANCIAL AUDITING (3 credits)

This course will provide students with an intense study of financial auditing in accordance with generally accepted auditing standards.

**Prerequisite(s):** Admission to MAcc or MBA program or permission of the Director of the MAcc program. ACCT 4080 with a grade of "C" (2.0) or better.

**ACCT 8900 INDEPENDENT RESEARCH (1-3 credits)**

This is an independent research course in which the student completes a focused project, typically individual research, under faculty supervision to supplement graduate study in a specific area within the Accounting discipline.

**Prerequisite(s):** Completed contract and permission needed from director of MACC program. Not open to non-degree graduate students.

**ACCT 8910 SPECIAL TOPICS IN ACCOUNTING (3 credits)**

A variable content course with accounting topics based on student and faculty interest. May be repeated to a maximum of six (6) hours.

**Prerequisite(s):** Admission to MAcc program and permission of instructor. Not open to non-degree graduate students.