TCU Neeley MAc Courses
Sequence Provided in 2024-25 MAc Degree Plan

ACCT 50970
Special Problems in Accounting
Special Problems in Accounting

ACCT 55153
Financial Statement Analysis
3 hours. Prerequisite: Enrollment in the MAc program; or ACCT 30273 and credit for or concurrent enrollment in ACCT 40253; or instructor permission. The analysis and use of information contained in corporate financial statements by equity and credit analysts, management, and auditors, including an understanding of the limitations and inadequacies of published financial statements.

ACCT 55200
Business Intelligence and Accounting Analytics
Prerequisites: Enrollment in the MAc program; or ACCT 30273 and credit for or concurrent enrollment in ACCT 40253; or instructor permission. Business Intelligence & Accounting Analytics combines financial and operational data with mining tools to improve the timeliness and quality of inputs to decision processes. It encompasses both top-down (confirmatory or hypothesis driven) analysis using traditional statistical techniques and bottom-up (exploratory) analysis using database and machine learning techniques to discover regularities, relations, or local structure/patterns that are at first unknown. The topics and related methods discussed include information retrieval and enterprise reporting, classification, predictive modeling, clustering, association rules mining, and social network analysis. The application of these methods are illustrated using modern software tool via examples, homework assignments and group term projects.

ACCT 55250
Seminar in Current Assurance Topics
1.5 hours. Prerequisite: Enrollment in the MAc program; or ACCT 30273 and credit for or concurrent enrollment in ACCT 40253; or instructor permission. This course includes advanced problems and research in the application of auditing standards; internal control evaluations; audits of accounting information systems; and auditor's ethical, legal, and reporting obligations.

ACCT 55303
Taxation of Business Entities
3 hours. Prerequisite: Enrollment in the MAc program; or ACCT 30303; or instructor permission. Provides an overview of the tax laws related to corporations and flow-through entities.

ACCT 55350
Seminar in Current Tax Topics
1.5 hours. Prerequisite: Enrollment in the MAc program; or ACCT 30303 and credit for or concurrent enrollment in ACCT 55303; or instructor permission. Examines major features of US and international tax systems, and analyzes the tax proposals and policies that are likely to dominate debate in the next decade.

ACCT 55550
Seminar in Current Advisory Topics
1.5 hours. Prerequisite: Enrollment in the MAc program; or ACCT 30273 and credit for or concurrent enrollment in ACCT 40253; or instructor permission. This course examines current topics in the professional services of advisory and valuation. Specifically, we discuss valuation of business and the contributing factors to business valuation including market reactions, economic changes, and financial reporting requirements. Emphasis is placed in developing students' ability to synthesize information and effectively communicate decisions in writing.

ACCT 55253
Business Combinations and Advanced Topics
3 hours. Prerequisites: Enrollment in the MAc program; or ACCT 30273 and credit for or concurrent enrollment in ACCT 40253; or instructor permission. Coverage of financial reporting issues associated with combinations of business organizations, including consolidations, inter-company transactions, and re-measurement of foreign-currency-denominated financial statements. This course also includes deeper investigation of financial reporting topics covered in previous courses as well as topics beyond the scope of previous courses.

ACCT 55410
Professional Communication for Accounting
Prerequisites: Enrollment in the MAc program; or ACCT 30273 and credit for or concurrent enrollment in ACCT 40253; or instructor permission. The objectives of this course are to further develop the broad range of communication-related skills necessary for a successful professional career in accounting. Specific topics to be addressed include business writing, organizing and delivering persuasive presentations, communication styles, providing feedback, managing resistance, and working in a diverse environment.

ACCT 55450
Moral Reasoning in Accounting
1.5 credits. Prerequisites: Enrollment in the MAc program; or ACCT 30273 and credit for or concurrent enrollment in ACCT 40253; or permission of the instructor. Addresses moral reasoning and decision making in an accounting context. Tools for addressing ethical dilemmas are addressed from a personal and organizational framework. Case studies are used to develop moral reasoning skills.

ACCT 55460
Ethics for Accounting Professionals
1.5 credits. Prerequisites: Enrollment in the MAc program; or ACCT 30273 and credit for or concurrent enrollment in ACCT 40253; or permission of the instructor. This course is designed to further enhance students' ethical decision-making in relation to issues faced by accounting professionals. The course focuses on ethical reasoning and decision-making, integrity, objectivity, independence, professionalism and other core values of the accounting profession.

ACCT 70010
Professional Accounting Internship
Prerequisites: Enrollment in the MAc Degree. A full-time internship with a public accounting firm, corporation, or governmental agency allowing the student to gain professional experience that will help integrate the theory and practice of accounting. Student may not enroll in this course if they received credit for ACCT 40010.

ACCT 70020
Strategic Cost Analysis
1.5 credit hours. Prerequisite: ACCT 60020 or Enrollment in MAc program. An examination of the costing systems used to assign costs to products, services, and customers, and how the information produced by the systems is used by managers in their operational and strategic decisions. Topics covered include costing system fundamentals, activity-based costing, standard costing and variance analysis, non-financial performance metrics, and the use of costing systems and cost analysis to inform strategic managerial decision-making.

ACCT 70220
Advanced Accounting Information Systems
1.5 credit hours. Prerequisites: Enrollment in the MAc degree or department permission. In-dept study of advanced accounting information system concepts and applications with an emphasis on the integration of internal controls in business processes and advanced technology in accounting systems.

ACCT 70260
Accounting and Global Perspectives
1.5 credits. Prerequisites: Enrollment in the MAc degree program or permission of the department. This course focuses on developing future accounting and business leaders with a global mindset from a variety of perspectives. Topics include the unique characteristics of the global trade environment, globalization of the economy, the role of culture in global business, and financial and regulatory implications for global business.

ACCT 70270
Financial Reporting Research
1.5 hours. Prerequisite: Enrollment in MAc program or department permission. An introduction to research methods and applications as they are applied to addressing financial reporting and audit issues where there is no single clear correct answer using publicly available financial data, technical U.S. and international accounting and auditing standards and SEC regulations.

ACCT 70280
Advanced Assurance Services
1.5 credits. Prerequisites: Enrollment in MAc degree or department permission. This course emphasizes student understanding of the various assurance services provided by professional services. Topics include examination of attestation and assurance services as well as consideration of the evidence and reporting requirements for each type of service.

ACCT 70290
Advanced Audit & Risk Assessment
1.50 credits. Prerequisites: Enrollment in MAc degree or department permission. Provides in-depth examination of risk assessment for performing audit and assurance services. Topics include engagement acceptance, planning, analytical procedures, and the identification of risk factors, as well as auditors' response to risks identified in the audit.

ACCT 70310
Accounting for Income Taxes
1.5 hours. Prerequisites: Enrollment in the MAc degree or department permission. Examines the financial accounting and reporting of income taxes. Topics include the calculation of current and deferred income taxes, an overview of book-tax differences, and the presentation and disclosure of income taxes in financial statements.

ACCT 70320
Taxation of Flow-through Entities
1.5 credits. Prerequisites: Enrollment in the MAc Degree or department permission. Provides an in-dept study of the federal income taxation of flow-through entities, including partnerships and S corporations, and their owners. Topics include the tax consequences associated with a flow-through entity's formation, operations, distributions to owners, and liquidation.

ACCT 70330
Corporate Taxation
1.5 credits. Prerequisites: Enrollment in the MAc Degree or department permission. Provides an in-depth study of the federal income taxation of corporations and their shareholders, including the tax consequences associated with a corporation's formation, operations, distributions, possible reorganization, and liquidation.

ACCT 70340
Multi-Jurisdiction Tax
1.5 credits. Prerequisites: Enrollment in the MAc degree or department permission. Provides an in-depth analysis of special tax topics, with application of research techniques to the topics discussed. Topics may include state and local taxation, the U.S. taxation of multinational transactions, financial planning and wealth transfers, as well as topics that arise from tax legislation.

ACCT 70370
Tax Research
1.5 Credit hours. Prerequisite: Enrollment in the MAc Program or instructor permission. An introduction to research methods in taxation. Students learn to identify tax issues, formulate research questions, evaluate the relevant authorities, and communicate the research results.

ACCT 70380
Tax Research II
Prerequisites: ACCT 70370. This course builds upon the research skills developed in the first tax research course (ACCT 70370), as well as the tax knowledge students gain in their graduate tax courses. Advanced tax topics not specifically included in other courses is also discussed.

ACCT 70433
International Financial Reporting and Global Markets
3 credit hours. Prerequisite: Enrollment in the MAc degree or department permission. Study of international institutions, businesses, cultures, and financial reporting. Includes study-abroad component and business, government, and other institution site visits.

ACCT 70440
Accounting and Public Policy
1.5 credits. Prerequisites: Admitted to MAc program. An intensive study of accounting and public policy. Students travel to Washington D.C. Campus for a multi-day intensive study. Participants will gain understanding of the accounting profession's increasingly dynamic public affairs and public policy environment.

ACCT 70510
Valuation in Accounting Context I
1.5 credit hours. Prerequisites: Enrollment in the MAc degree program or department permission. Business valuation theory, approaches, and methodology and their application to account settings where valuation is needed such as in applying tax laws, financial reporting standards, and auditing standards.

ACCT 70520
Valuation in Accounting Context II
1.5 credit hours. Prerequisite: Enrollment in the MAc degree program or department permission. ACCT 70510 recommended but not required as preparation. Putting foundational business valuation concepts into practice. Coverage of more specific valuation applications common in financial reporting and other areas.

ACCT 70560
Mergers & Acquisitions Accounting
1.5 credits. Prerequisites: Enrollment in MAc or department permission. The course focuses on valuation within the context of mergers and acquisitions (for buyer and seller), accounting for transactions, developing tax efficient deals, appreciating the strategic goals of a merger or acquisition, and understanding the process involved in the deal.

ACCT 70610
Energy Accounting
1.5 credit hours. Prerequisites: ACCT 60010 or a Masters in Accounting student. This course focuses on accounting and reporting issues affecting the energy industry. The material covered includes a review of how accounting information impacts finance and operations from the local to the global level. Uniquely energy related topics include intangible development cost law, accounting for oil and gas exploration, reserve estimation, accounting for unproved property, accounting for development stages of wells, accounting for joint operations, and production and volume measurement. Capitalization and the impact of the depletion model on taxes, current and projected income, and cash flows are also covered. Other topics covered include environmental liabilities are discussed along with revenue accounting structures.

ACCT 70970
Special Problems in Accounting
Special Problems in Accounting.