

East Tennessee State University  
School of Graduate Studies  
Graduate Course Descriptions

Accountancy (ACCT)

ACCT 5000 Essentials of Accounting (3 credits)—An accelerated study of accounting elements with an emphasis on the identification, measurement, and communication of data for stockholder and creditor usage. Designed for graduate students with limited or no background in accounting.

ACCT 5010 Seminar in Financial Accounting I (3 credits)—*Prerequisite(s): ACCT 3020 or equivalent.* A brief history of accounting followed by a study of alternative accounting theory structures, concepts of assets valuation and income determination, measurements, and reporting classification. ACCT 5010 is available only to M. Acc. and M. B. A. students.

ACCT/PMNU/PUBH 5050 Health Care Accounting and Finance (3 credits)—This course applies the concepts of accounting and finance within the context of the health care industry. Course coverage includes basic accounting and finance principles and how these principles are applied in the health care arena. Topical coverage includes financial statement preparation and analysis, cash flow analysis, cost behavior and control, capital acquisition, budgeting, reimbursement mechanisms, and managed care. (fall)

ACCT 5100 Managerial Accounting (3 credits)—*Prerequisite(s): ACCT 5000 or equivalent.* An in-depth study of accounting oriented toward the analysis and interpretation of data for business decision making. **This course is not available to M. Acc. students.**

ACCT 5110 Seminar in Managerial Accounting (3 credits)—*Prerequisite(s): ACCT 3110 or equivalent.* An advanced study of managerial accounting concepts and methods as applied to the business planning and control functions.

ACCT 5310 Seminar in Management Advisory Services (3 credits)—*Prerequisite(s): ACCT 4310 or permission of the instructor.* A study of consulting services, as practiced in public accounting and industry, including the development, utilization, and control of modern accounting systems.

ACCT 5410 Seminar in Taxation (3 credits)—*Prerequisite(s): ACCT 3410 or equivalent.* An advanced study of federal income, estate, and gift taxation with emphasis on tax research and planning.

ACCT 5427 Income Taxes II (3 credits)—*Prerequisite(s): ACCT 3410 or equivalent.* A study of federal income tax law with emphasis on taxation of corporations and partnerships. Federal taxation of trusts, estates, and gifts are covered.

ACCT 5510 Seminar in Accounting Regulation (3 credits)—*Prerequisite(s): ACCT 3020 or equivalent.* A comprehensive study of accounting ethics and federal regulations affecting the accounting profession. Areas of study will include the Uniform Commercial Code and Securities and Exchange Commission laws.

ACCT 5527 Financial Statement Analysis (3 credits)—*Prerequisite(s): ACCT 2020 or equivalent.* An in-depth study of the methods used to analyze balance sheets, income statements, cash flow statements, and other financial information. The types of analyses studied include ratio analysis, cross-sectional analysis, time-series analysis, and capital market analysis.

ACCT 5610 Seminar in Auditing (3 credits)—*Prerequisite(s): ACCT 4610 or equivalent.* An advanced study of auditing standards, professional ethics, legal responsibility, procedures, principles, theory, and practice. Emphasis is placed on developing an appreciation of current trends in auditing.

ACCT 5627 Auditing II (3 credits)—*Prerequisite(s): ACCT 4610 or equivalent.* A study of auditing concepts with emphasis on the uses of statistical sampling, auditing EDP systems, analytic review techniques and objectives, and methodology of operational auditing.

Acct 5717 Not-for-Profit Entity Accounting (3 credits) —*Prerequisite: ACCT 3020.* Theory, concepts, organization, and functions of not-for-profit entity accounting units; an intensive study of accountancy, budgeting, financial processes, reporting, and auditing in the not-for-profit entity environment.

ACCT 5720 Government Accounting Issues (3 credits)—*Prerequisite(s): ACCT 2010 or ACCT 5000 or permission of the instructor.* This course takes a political economy approach and covers significant points of discussion, debate, or dispute in government accounting. It focuses upon the role and function of accounting in government by exploring the character of public budgeting and finance and the uses of government financial information.

ACCT 5810 Seminar in International Accounting (3 credits)—*Prerequisite(s): ACCT 3020 or equivalent.* An advanced study of the reporting of foreign operations, variations in accounting practices among countries, and current international accountancy problems.

ACCT 5890 Professional Accounting Experience (3 credits)—*Prerequisite(s): All required M. Acc. core courses or permission of the instructor.* This capstone course is designed to provide an opportunity for M. Acc. Students nearing the end of their program to apply their knowledge and skills in a professional accountancy environment. ACCT 5890 is restricted to students in the M. Acc. program or the M. B. A. program, assuming that the latter meet all M. Acc. foundation requirements.

ACCT 5900 Independent Study in Accountancy (1-3 credits)—A course designed for graduate students who, under the direction of an accountancy faculty member, wish to engage in independent research or an intensive study of subjects not covered in other available courses. Prior departmental and college approval is needed.

ACCT 5957 Topics in Accountancy (3 credits)—*Prerequisite(s): Senior or graduate standing and permission of instructor.* This course gives students an opportunity to study special problems and new developments in the field of accountancy.

ACCT 5990 Readings and Research (1-3 credits).