Dept. of Accounting

The Department of Accounting provides an educational foundation for careers in public accounting, cost and managerial accounting, business consulting, corporate finance, and for advancement into higher academic programs through seminar courses and workshops in financial accounting, cost accounting, auditing, taxation, accounting case studies, business statistics and research methodology. Our outstanding faculty is committed to superior teaching, high quality research and significant service to students.

❑ **Accounting Major**

Students in accounting majors learn how to gather, record, analyze, interpret, and communicate information about an individual's or organization's financial performance and risks. The accounting curriculum acquaints the student with financial reporting, cost analysis and control, accounting information systems, taxation, auditing theory and techniques. Our doctoral program provides students with rigorous training in accounting, as well as in the related disciplines of economics, finance, statistics, and research methods and trains in preparation for scholarly research and teaching.

☐ **Courses**

❑ **Core Courses**

· **Accounting Research Methodology (3)**

The objective of this course is to develop students' ability of scientific research in financial accounting, cost accounting, taxation and auditing by establishing and testing hypotheses. For this purpose, basic concepts and methodologies frequently used in accounting research are introduced.

· **Seminar in Business Statistics (3)**

This course is an introduction to techniques of probability and statistics which are useful in business research or practice. The course is designed to give students the basic tools of collecting, analyzing, presenting, and interpreting data in statistical terms.

· **Seminar in Accounting Research Methodology (3)**

This course introduces different methodological techniques related to the conduct of empirical accounting research. The primary objective of this course is to enable students to develop testable hypotheses and to design appropriate empirical tests to investigate research questions involving financial accounting information, managerial accounting, taxation, and auditing. In addition, the course enables students to investigate methodological issues in the execution of empirical analysis.

· **Analysis of Statistical Data (3)**

Study the ability to effectively identify and summarize high accuracy with low sacrifice of statistically obtained data.

· **Research Ethics & Thesis Study (3)**

Graduate students will develop an understanding of the nature of ethical decision-making and its role in research ethics. They will also acquire an appreciation of the reasons for conducting ethical review of research and an awareness of some of the international codes of research ethics that have been developed in response to scandals and abuses in research. Finally, they will understand the nature and definition of research ethics and an appreciation of the importance of good research.

❑ **Accounting Major**

· **Positive Accounting Theory (3)**

The course studies reasons for underlying financial reporting decisions and auditing practice. This study will help management and accounting personnel to make optimal business decisions.

· **Market Based Research in Financial Accounting (3)**

The objective of this course is to examine recent empirical/capital markets research in accounting and to provide students with a deeper understanding of accounting information to security market participants. This course covers value relevance and information content studies and the role of the security returns as a tool for validating accounting procedures.

· **Accounting Regulation & Policy (3)**

This course examines the effect of accounting rules and regulations on firms' operating decisions as well as their influence on accounting choices and practices.

· **Seminar in Financial Accounting (3)**

The objective of the course is to provide exposure to a blend of traditional and contemporary thoughts/issues in the area of financial accounting. The primary objectives of this course are to expose student to various topics in accounting and to enable students to identify and develop their own research ideas.

· **Advanced Topics in Tax Accounting (3)**

This course examines controversial issues of income taxation with particular emphasis on choice of entity, income recognition, capital gains and losses, compensation structure, M&As, investment tax planning, and tax management.

· **Taxes & Accounting & Business Strategy (3)**

The objective of this course is to develop a framework for understanding how taxation

affects business decisions and strategies in regard to investments, compensation scheme, organizational forms, etc.

· **Seminar in Auditing (3)**

This course examines roles of an auditor and the current audit environment. A conceptual theory of auditing is discussed, and practical examples of auditing techniques are used to illustrate application of theory.

· **Advanced Management Accounting (3)**

This course focuses on the use of management accounting information in organizations. The emphasis is on understanding the antecedents and consequences of various accounting-based mechanisms such as cost systems, budgets and incentive contracts.

· **Accounting Information & Capital Market (3)**

This course covers research on the role of accounting information in capital markets. Course topics include market efficiency, the role of accounting in providing information to investors, valuation models, etc.

· **Accounting Information & Economic Organizations (3)**

This course introduces the role of financial accounting information in providing corporate controls and motivations among the organization and its stakeholders.

· **Management Control System (3)**

This course examines management control systems of firms, especially emphasizing on cost analysis, performance evaluation of units and divisions, transfer price, productivity measures, and the study of benchmarking procedures. The goal is to understand the role of management accounting information and its impact on management control and internal control.

· **Financial Accounting Theory & Practice (3)**

The course introduces accounting theory to explain and predict firms' accounting practices. It provides reasons for observed practice and prediction of unobserved accounting phenomena.

· **Issues in Financial Accounting (3)**

This course provides an introduction to empirical financial accounting and reporting. This course enables students to acquire and use financial accounting knowledge and conceptual frameworks to evaluate contemporary issues in financial accounting and reporting through critical readings of accounting research papers and to identify contemporaneous financial accounting and reporting issues, and to formulate research plans to examine those issues.

· **Issues in Management Accounting (3)**

The course presents an in-depth analysis of recent managerial accounting topics. The course assists students to develop the ability to conduct theoretical and/or empirical

research, and further contributes to the advancement of managerial accounting research.

· **Case Analysis in Accounting (3)**

The course studies cases to examine important and timely financial accounting issues providing students the opportunity to hone their approach of analyzing and solving business problems. This course contributes to identifying financial accounting issues.

☐ **Faculty Members**

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