Accountancy, Professional

e-mail: accountingdepartment@mail.wvu.edu

Degrees Offered

• Master of Professional Accountancy (M.P.A.)
• Graduate Certificate in Forensic Accounting and Fraud Examination

Given the changing environment in both the public and private sectors of the economy, many accountants will need an educational background that goes beyond that obtained in an undergraduate degree program. Accountants must be proficient in applying professional concepts and principles to a wide variety of existing and emerging situations as an effective member of a team and also have the ability to adapt to new standards and methods of doing business. Competing in such an environment requires a solid technical foundation, adeptness in analyzing complex business situations, and the ability to effectively communicate recommended solutions and conclusions. Thus, the objectives of the M.P.A. program include the integration of financial and nonfinancial data in problem-solving and decision-making, the application of relevant research techniques and information technologies, the integration of varying viewpoints and techniques of conflict resolution, and the importance of adhering to a strong ethical code.

The accounting programs at WVU, both undergraduate and graduate, have separate accounting accreditation by the AACSB International—The Association to Advance Collegiate Schools of Business. At the date of this printing, there are relatively few colleges and universities in the nation that have achieved this status at both the undergraduate and graduate levels.

Program

The M.P.A. program is a thirty credit-hour program, which can be completed in approximately ten months of full-time study or twenty-two months half-time. The program requires that the student have the equivalent of an undergraduate degree in accounting and meet very specific accounting and business course prerequisites. Work experience is not a requirement for admission. Students may enter the program on either a full-time or half-time basis. Fall is the preferred starting date, but students may start in May or January. Careful selection of degree candidates limits the size of classes, leads to high-quality efforts in the program, and permits frequent and direct contact between students and faculty. The full-time program consists of two twelve-hour semesters and one four-week summer session. Half of the courses each term are taught in the early evening and the other half in the late afternoon to provide the opportunity for part-time employment for full-time students and part-time study for full-time employees.

No thesis is required in the program, but communication skills are emphasized in all courses. Extensive use is made of information technology in accounting applications.

Academic Standards

The M.P.A. program requires that the student maintain a grade point average of at least 3.0 on all work taken as a graduate student while enrolled in the College of Business and Economics, including prescribed work taken to remove undergraduate deficiencies. A student whose cumulative grade point average falls below 2.75 will be placed on probation. If the average is not brought up to 2.75 by the end of the following semester, the student will be suspended from the program. A grade below C in more than one course taken while enrolled as a graduate student will result in suspension from the graduate program. A course with a grade below C will not count for the thirty semester-hour requirement for graduation unless repeated with a grade of C or above. A student must have a grade point average of at least 3.0 on all work taken as a graduate student while enrolled in the program. A grade point average of at least 2.75 is required for program graduation.

Requirements to Sit for C.P.A. Examination

The specific requirements to sit for the Uniform C.P.A. Examination vary with each state board of accountancy. Some states (or other jurisdictions such as the District of Columbia or Guam) require candidates to have a bachelor’s degree with a specified distribution of accounting and business courses as the minimum educational requirement to take the examination, whereas others require a bachelor’s degree and the completion of 150 semester hours of academic credit (including a specified distribution of courses) as the minimum. These standards are subject to change; thus, students should occasionally review the requirements (including the distribution of courses) of the board in the jurisdiction in which they plan to sit for the examination. Incidentally, these are the requirements to sit for the examination, not to be certified. Most boards of accountancy require 150 semester hours of academic credit for certification.

The West Virginia Board of Accountancy requires a bachelor’s degree with a specified distribution of coursework as the minimum qualification to sit for the C.P.A. examination. This includes twenty-seven semester hours of accounting (excluding principles), six hours of business law, and twenty-seven hours of related business courses. West Virginia also requires a three semester credit-hour ethics course for all individuals applying to sit for the exam. This course may be counted as either an accounting or a business elective. West Virginia requires 150 semester hours of academic credit to be completed prior to certification.

For the specific requirements to sit for the C.P.A. examination in West Virginia, go to the Board’s website at http://www.boa.wv.gov or call (304) 558-3557. For requirements in other jurisdictions, go to the National Association of State Boards of Accountancy’s website at http://www.nasba.org and use the links to the web pages for all boards of accountancy under the “Members” section.
Content specification of the C.P.A. examination and related information may be found at http://www.cpa-exam.org using the “Prepare for the Exam” and then “How to Prepare” links.

Financial Assistance

WVU has a strong comprehensive financial aid program to help you finance your education. Although the cost to attend WVU is relatively low, more than half of our students qualify for financial aid awarded on the basis of need, merit, or a combination of the two. The Free Application for Federal Student Aid (FAFSA) must be completed before March 1. Contact the Student Financial Aid Office at (304) 293-5242 or at finaid@mail.wvu.edu for more information or go to the website at http://adm.wvu.edu/.

The Accounting Department in the College of Business and Economics has a very limited number of graduate assistantships and tuition waivers for M.P.A. students. This is common among many master’s degree programs in accounting and business at public universities. Applicants are encouraged to note that the WVU M.P.A. program is a quality but relatively short (thirty credits over ten and one-half months) master’s program of only two semesters and one summer session.

FACULTY

CHAIR

• Arron Scott Fleming - Ph.D. (Virginia Polytechnic Institute and State University)
  C.P.A., C.M.A., Managerial and Financial Accounting, Fraud and Forensic Accounting, Behavioral Research

PROFESSORS

• Barbara Apostolou - Ph.D. (Louisiana State University)
  C.P.A., Auditing, Assurance Services, Fraud and Forensic Accounting
• Richard C. Brooks - Ph.D. (Louisiana State University)
  C.G.F.M., Governmental Accounting, Public Sector Accounting
• Adolph A. Neidermeyer - Ph.D. (University of Iowa)
• Presha Neidermeyer - Ph.D. (Virginia Commonwealth University)
• Richard Riley - Ph.D. (University of Tennessee)

ASSOCIATE PROFESSOR

• Richard Dull - Ph.D. (Virginia Polytechnic Institute and State University)
  C.P.A./C.F.F., C.F.E., C.I.S.A., Accounting Information Systems, Forensic Accounting, IT Auditing
• Arron Scott Fleming - Ph.D. (Virginia Polytechnic Institute and State University)
  C.P.A., C.M.A., Managerial and Financial Accounting, Fraud and Forensic Accounting, Behavioral Research
• Christian Schaupp - Ph.D. (Virginia Polytechnic Institute and State University)
  C.F.E., Accounting Information Systems, IT Auditing

ASSISTANT PROFESSOR

• Noel Brock - M.P.A. (West Virginia University), J.D. (West Virginia University), L.L.M. (Georgetown University)
  C.P.A., Federal Taxation, Pass-through Entity and Owner Taxation
• Jack W. Dorminey - Ph.D. (Virginia Commonwealth University)
  Intermediate Financial Accounting, Regulatory Accounting
• Theresa D. Hilliard - D.B.A. (Georgia State University)
• Kip D. Holderness - Ph.D. (Bentley University)
  C.P.A., C.M.A., C.F.E., Managerial accounting, Forensic accounting, Behavioral research
• Mark Nigrini - Ph.D. (University of Cincinnati)
  Auditing, Forensic Analytics, Prosecution of fraud schemes

VISITING PROFESSOR

• Nicholas Apostolou - D.B.A. (University of Tennessee)
  C.P.A., C.F.A., Financial Accounting, Managerial Accounting, Fraud and Forensic Accounting

PROFESSORS EMERITI

• Jay H. Coats - Ph.D. (University of Pittsburgh)
Dean
• Robert Maust - A.B.D. (University of Michigan)
  C.P.A.
• David B. Pariser - Ph.D. (Southern Illinois University)
  C.P.A., C.M.A., C.C.A., C.G.F.M.
• Ann B. Pushkin - Ph.D. (Virginia Polytechnic Institute and State University)
  C.P.A.

LECTURERS
• Nancy P. Lynch - M.S. (University of Colorado)
  C.P.A., C.M.A.
• Megan McBride - M.A.C.I.S. (Virginia Polytechnic Institute and State University)
  C.I.S.A.
• Denise R. White - M.P.A. (West Virginia University)
  C.P.A.

Admission to Program
Admission to the M.P.A. program is determined by a committee of accounting faculty members. The committee acts upon individual applications within a short period of time after receipt of the completed application.

The Admission Committee will consider applicants with a GPA of 3.2 or above from their undergraduate institution if the university has achieved accreditation from AACSB or its equivalent internationally. For those applicants whose GPA is not equal to 3.2 or those who have not graduated from an accredited institution, the Admissions Committee prefers applicants who can achieve a 1200 Georgetown score. This score is made up of 200 x the undergraduate GPA + the GMAT score. The total should be equal to 1200 or above for unconditional admission. Applicants may be considered for provisional admission if they fall below this point at the discretion of the Committee.

Applicants who have passed the Certified Public Accountant examination are exempt from the GMAT requirement. Candidates who meet most of the above requirements will still be considered. Other factors such as work experience and other graduate degree work may also be a part of the committee’s decision-making.

The above requirements apply to both full and part-time student applicants. As an AACSB-accredited program in accounting, these requirements must also be met by non-degree students who desire to take any of the graduate courses required by the M.P.A. Program.

Students who possess appropriate GMAT scores and grade point averages but do not possess a bachelor’s degree with a major in accounting (or equivalent) may apply for non-degree or provisional status while they are taking undergraduate prerequisite courses in accounting and business. Provisional students must complete the prerequisite courses before enrolling in M.P.A. courses. Applicants with accounting undergraduate degrees must also satisfy all the prerequisite courses for the M.P.A. Program.

Students receiving provisional admission to the M.P.A. degree will meet with the M.P.A. Coordinator to develop a written plan for the completion of the prerequisite courses. Failure to satisfactorily complete the plan will result in the cancellation of the applicant’s provisional M.P.A. graduate student status.

Provisional students may not enroll in any graduate accounting courses until prerequisite courses have been successfully completed. After completing prerequisite coursework, the student must request a change from provisional to regular M.P.A. status which is subject to approval by the M.P.A. Admission Committee. The M.P.A. degree is designed to follow an undergraduate degree in business. Students without a bachelor’s degree with a major in accounting (or equivalent) will be required to take additional business and accounting courses.

International students should note that the College of Business and Economics TOEFL requirement is higher than the university’s. Applicants must have a TOEFL score of 580 (paper), 237 (computer), or 92 (internet-based). If applicants have taken the IELTS instead of the TOEFL, the minimum score must be 7.0. International students who do not meet the College of Business and Economics TOEFL or IELTS requirement may be admitted “conditionally” provided that they enroll in the University’s Intensive English Program.

Prerequisites
To assure that all students in the program have the same foundation in business, the following prerequisite courses (or their equivalent) must be completed before enrolling in M.P.A. graduate courses: principles of accounting (six hours); intermediate accounting (six hours); cost accounting, income tax accounting, auditing, principles of microeconomics, principles of marketing, principles of management, principles of finance, statistics, business law (six hours, three of which may be taken concurrently with graduate courses); and computer science. A student without the necessary prerequisite courses may be approved to enter the M.P.A. Program as a provisional graduate student.
Master of Professional Accountancy

Courses will be offered in Morgantown.

M.P.A. Course Offerings

A minimum GPA of 3.0 is required in all courses

A grade of C or higher must be earned in all required courses

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<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours</th>
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<tbody>
<tr>
<td>ACCT 511</td>
<td>Fin Accounting Theory/Practice</td>
<td>3</td>
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<tr>
<td>ACCT 512</td>
<td>Mergers and Acquisitions</td>
<td>3</td>
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<tr>
<td>ACCT 521</td>
<td>Information Technology Auditing</td>
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<td>ACCT 522</td>
<td>E-Commerce/Internet Security</td>
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<td>ACCT 541</td>
<td>Federal Tax Research/Writing</td>
<td>3</td>
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<tr>
<td>ACCT 551</td>
<td>Assurance Services/Professional Standards</td>
<td>3</td>
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<tr>
<td>ACCT 556</td>
<td>Fraud Detection and Deterrence</td>
<td>3</td>
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Select one of the following:

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<tr>
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<th>Course Title</th>
<th>Hours</th>
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<tbody>
<tr>
<td>ACCT 561</td>
<td>Government/Not for Profit Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 571</td>
<td>Accounting/Business Consulting</td>
<td>3</td>
</tr>
<tr>
<td>ECON 501</td>
<td>Economic Decision Making</td>
<td>3</td>
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Total Hours 30

* Select the topic that was not studied at the Undergraduate level.

Note: Students who have not completed Accounting Systems (ACCT 322, three hours) and Law for the CPA (BLAW 420, three hours) as part of their undergraduate program must also take these two courses in addition to the above thirty hours. These courses may be taken concurrently with the graduate courses.

Graduate Certificate in Forensic Accounting and Fraud Examination (FAFE)

The widespread growth in white-collar crime, litigation disputes, the illegal international movement of money and terrorism financing have greatly raised the demand for forensic accountants, fraud examiners and for accounting professionals who possess those skills. Federal, state, and local governmental agencies, such as the Securities and Exchange Commission, Public Company Accounting Oversight Board, The US Bureau of Alcohol Tobacco, Firearms and Explosives, the Federal Bureau of Investigation, the Internal Revenue Service, Homeland Security, and the Offices of Inspector General all need professionals with forensic accounting and fraud examination skills. In the private sector, legislation (e.g., Dodd-Frank of 2010, Sarbanes-Oxley Act of 2002) and auditing standards (Statement on Auditing Standard No. 99) require companies and their auditors to be more aggressive in detecting, preventing and deterring fraud.

CFE Exam Prep Course: Included in your tuition is the ACFE (http://www.acfe.com) Exam Prep Course, making you eligible and qualified to sit for the CFE Exam.

Further, our experiential learning assignments are designed to ensure that graduates can "hit the ground running" in their jobs using their knowledge, skills and abilities developed in the FAFE program.

A unique program creating employment opportunities for graduates.

The WVU Department of Accounting has responded to the demand for forensic accountants and fraud examiners by developing an academic program designed to prepare students for careers in litigation support, forensic accounting and fraud examination. Although many schools offer a single fraud examination or forensic accounting course, very few offer a multi-course program. The 12-credit graduate Certificate Program in Forensic Accounting and Fraud Examination (FAFE) is offered via three options:

- Option 1: Complete the four course Graduate Certificate program curriculum on-line over two semesters. The on-line option requires two, 2-day on-campus residencies (described below).
- Option 2: Complete the four course Graduate Certificate program curriculum during the summer.
- Option 3: Complete the Master of Professional Accountancy (MPA) on-campus degree plus complete two advanced FAFE certificate courses to earn the both FAFE Graduate Certificate and the MPA over 11 months. To explore the MPA program, please click here: http://www.be.wvu.edu/mpa/index.htm. All MPA students are exposed to essentially all of the material covered in ACCT 581 and ACCT 582. Various fraud-related topics are covered in several MPA courses, but the primary overlap with ACCT 581 and ACCT 582 is in ACCT 556 Fraud Detection & Deterrence and ACCT 521 Information Technology Auditing, respectively. ACCT 556 is a required MPA course that responses to changing demands of the accounting profession. ACCT 521 covers data analysis techniques.
FAFE students are eligible to participate in all College of B&E’s Center for Career Development (CCD) services. Even for on-campus interviews, online students not residing in Morgantown, WV can participate via phone call / internet-based interviews. WVU typically has more than 25 employers visit campus each year seeking qualified accounting students, several of which also recruit students with FAFE credentials. Please see http://www.be.wvu.edu/careers/index.htm.

ADMISSION REQUIREMENTS

1. A bachelor’s degree with two years of relevant work experience, Certified Public Accountant (CPA) certificate, a related Certification by an approved credentialing body, law degree or admission to an accredited law school OR a

2. A bachelor’s degree with an overall GPA of 2.9 or above, and a score of 500 on the Graduate Management Admission Test (GMAT) (http://www.mba.com/mba/thegmat) or a score of 1000 on the Graduate Record Examination (GRE).

3. The following courses, or equivalent in terms of professional experience, are prerequisites for admission to the Certificate Program:

The prerequisites may be taken at any accredited institution of higher education including online courses. Two years of related professional experience may be substituted for the prerequisite courses. An Admissions Committee for the Department of Accounting will assess prior experience.

Not all applicants may be admitted to the program. Because the program consists of intense hands-on cases and specialized assignments, enrollment in the program is limited. An Admissions Committee of three accounting faculty members will review applications and will accept individuals demonstrating the greatest potential for success.

Applicants whose first language is not English must provide proof of English language proficiency. The Test of English as a Foreign Language (TOEFL) (http://www.ets.org/portal/site/ets/menuitem.fab2360b1645a1de99b3a07791751509/?vgnextoid=69c0197a4844f010VgnVCM10000022f95190RCRD&WT.ac=Redirect_ets.org_toefl) is used as the measure of English language proficiency. A score of 250 on the computer-based TOEFL or 600 on the paper-based TOEFL is the minimum required of all such applicants. Applicants who have received a high school diploma or a bachelor’s degree in the United States need not submit a TOEFL score.

FAFE PROGRAM DETAILS

Students will complete four courses. All four courses are taught using actual and simulated case materials, a hands-on approach to prepare students for their careers in litigation support, forensic accounting and fraud examination. To mimic real-world expectations, students are required to perform two actual case engagements and report their findings both in writing and orally – see pitch-to-prosecutor and moot court exercise description below.

The four courses are:

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<tbody>
<tr>
<td>ACCT 581</td>
<td>Fraud Investigation</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 582</td>
<td>Fraud Data Analysis</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 583</td>
<td>Fraud:Criminology/Legal Issues</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 584</td>
<td>Advanced Fraud Investigation</td>
<td>3</td>
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The program includes two in-class / on-line case investigations and two investigative engagements that students must complete in a team format. Both require students to present and defend their work in front of practicing professionals as follows:

“Pitch to Prosecutor” Exercise in Accounting 581 - Students will complete one major case investigation (MCI) over the course of study in Acct 581. The purpose is to provide students with experience in performing basic investigative tasks and analysis. These projects involve analyzing simulated case information based on actual frauds / financial crimes as well as related corporate and business records to determine if fraud has occurred, who did and how. Students mimic investigative processes used in conducting analytical reviews, soliciting information from clients, and reporting suspicious activity for a fictitious client / target company.

The exercise culminates in a (“Pitch to Prosecutor”) exercise where students “pitch” the results of their investigations to a “prosecutor” to see if the case merits taking it to the next level. The “prosecutor” is a role played position by a qualified professional with experience in the area. The job of the prosecutor is to listen to the presentation, ask appropriate questions and then critique the team on the areas where they excelled, met expectations, or were deficient. Students have 20-25 minutes for their presentation and the prosecutor has 5-10 minutes for Questions and Answers. The critique by the prosecutor has a major impact on the student’s grade for this portion of the case investigation.

Prosecutors are expected to come to the pitch “blind,” meaning that they are responding to a request for a meeting by an investigative team. The prosecutor has no advance preparation. The prosecutor simply attends the pitch meeting, listens, asks questions, and evaluates whether the case should be moved forward and formal action taken against the alleged perpetrator(s). Students must utilize a variety of communication tools during the exercise including direct and indirect financial analyses, Excel spreadsheet financial analyses that highlight important case points, PowerPoint, link charts, flow diagrams and time lines, and the hypothesis-evidence matrix.

“Moot Court” Exercise (Capstone Experience) in Accounting 584 Supported by attorneys from the IRS and Steptoe & Johnson, PLLC
This course includes an integrative capstone experience using simulated actual case material as a basis for conducting an investigation throughout the course. In order to complete the assignments, students must integrate and draw upon the knowledge and skills developed in the other three courses, including the use of digital tools and techniques, developed in Fraud Data Analysis.

The purpose of this integrated exercise is to provide students with experience in performing complex investigative tasks and analyses. (These cases are complex financial crimes / frauds that include money laundering, RICO, mail fraud, wire fraud, tax fraud and conspiracy. The cases are usually centered on organized crime, drug trafficking or terrorism financing.) These projects involve analyzing real-world case information (public data and open source research techniques) as well as corporate and business records to determine if fraud or a financial crime has occurred. Students mimic investigative processes found in practice by conducting analytical reviews, soliciting information from clients, and reporting suspicious activity for a fictitious client company. Finally, the capstone experience culminates when students testify to their findings in a moot court scenario using direct and in-direct financial analyses, other Excel spreadsheet financial analyses that highlight important case points, link charts, flow diagrams and time lines and the hypothesis-evidence matrix. The role of “judge” in the moot court exercise is played by practicing attorneys with related professional experience.

Other experiential learning activities:

Crime Scene Investigation – Financial (CSI-F). As part of the advanced courses, students visit the West Virginia University Crime Scene Complex where they are offered instruction and then collect evidence that incorporated in the major case investigation, both the oral and written activities. Click here to see video.

Advanced Data Mining. Part of Accounting 582 is centered on “big data,” students’ developing data mining skills, using data mining such as IDEA or ACL. As part of the advanced courses, student visit the West Virginia University computer lab where they are offered supplemental instruction in advance data mining tools and techniques. The data mining analytical findings are then incorporated in the major case investigation, both the oral and written activities.

COURSES

**ACCT 511. Fin Accounting Theory/Practice. 3 Hours.**
PR: Consent. Comprehensive examination of financial accounting theory as established by the opinions, statements and interpretation of professional organizations with special emphasis on their application and problem solving.

**ACCT 512. Mergers and Acquisitions. 3 Hours.**

**ACCT 521. Information Technology Auditing. 3 Hours.**
PR: Consent. Information technology auditing techniques, issues, and current topics, including risk assessment, general and application control testing, computer assisted audit tools and techniques, and testing of databases and local area networks.

**ACCT 522. E-Commerce/Internet Security. 3 Hours.**
PR: Consent. Electronic commerce business models. Real options evaluations, accounting distinctions, and case analysis of Web-based business models, with emphasis on the Internet security risks to the integrity of financial information.

**ACCT 541. Federal Tax Research/Writing. 3 Hours.**
PR: Consent. Study of federal tax authorities and hierarchy, the research resources available, development of federal tax research and writing skills, and the application thereof.

**ACCT 551. Assurance Svcs/Profsnl Stnds. 3 Hours.**
PR: Consent. Professional objectives, principles, and standards for assurance services, including risk assessment, attestation reports, and related communications. Case studies covering sampling, professional ethics, legal liability and reporting.

**ACCT 556. Fraud Detection and Deterrence. 3 Hours.**
PR: Restricted to MPA Students. The auditor’s responsibility with respect to fraud detection and investigation and management’s responsibility for fraud deterrence and implementation of effective prevention measures. Identification, analysis and examination of fraud using actual and simulated data.

**ACCT 561. Govrnmt/Not for Profit Acctg. 3 Hours.**
PR: Consent. Theory and practice of accounting for governmental and not-for-profit entities with an emphasis on the conceptual foundation of fund accounting, budgetary control and accountability.

**ACCT 571. Accounting/Business Consulting. 3 Hours.**
PR: Consent. Translating complex information into critical knowledge for engagements beyond basic financial/managerial accounting, assurance, and tax services. Consulting experience examined through exposure to consulting professionals, cases and/or a business simulation.

**ACCT 581. Fraud Investigation. 3 Hours.**
PR: Restricted to FAFI students. Types of fraud, documents, sources of evidence, and analysis of internal and external fraud schemes with an emphasis on the skills needed to identify and investigate fraud.

**ACCT 582. Fraud Data Analysis. 3 Hours.**
PR: Restricted to FAFI students. Computer-aided data analysis techniques for detecting and investigating fraud cases, issues related to the collection and use of digital evidence, and collection of data from electronic devices.
ACCT 583. Fraud: Criminology/Legal Issues. 3 Hours.
PR: Consent. Theories of criminal behavior, laws, rules of evidence, rights of persons under interrogation and interviewing, report writing and ethics, as these topics relate to forensic accounting with a focus on the behavioral aspects of fraud.

ACCT 584. Advanced Fraud Investigation. 3 Hours.
PR: ACCT 581 and ACCT 582. Major fraud case investigation with an emphasis on forensic and litigation support aspects, including presentation of cases in moot court setting.

ACCT 591A-Z. Advanced Topics. 1-6 Hours.
PR: Consent. Investigation of advanced topics not covered in regularly scheduled courses.

ACCT 592A-Z. Directed Study. 1-6 Hours.
Directed study, reading, and/or research.

ACCT 593A-Z. Special Topics. 1-6 Hours.
A study of contemporary topics selected from recent developments in the field.

ACCT 594A-Z. Seminar. 1-6 Hours.
Special seminars arranged for advanced graduate students.

ACCT 595. Independent Study. 1-6 Hours.
Faculty supervised study of topics not available through regular course offerings.

ACCT 691A-Z. Advanced Topics. 1-6 Hours.
PR: Consent. Investigation of advanced topics not covered in regularly scheduled courses.

ACCT 692A-Z. Directed Study. 1-6 Hours.
Directed study, reading, and/or research.

ACCT 693A-Z. Special Topics. 1-6 Hours.
A study of contemporary topics selected from recent developments in the field.

ACCT 694A-Z. Seminar. 1-6 Hours.
Special seminars arranged for advanced graduate students.

ACCT 695. Independent Study. 1-6 Hours.
Faculty supervised study of topics not available through regular course offerings.

ACCT 696. Graduate Seminar. 1 Hour.
PR: Consent. Each graduate student will present at least one seminar to the assembled faculty and graduate student body of his or her program.

ACCT 697. Research. 1-15 Hours.
PR: Consent. Research activities leading to thesis, problem report, research paper or equivalent scholarly project, or a dissertation. (Grading may be S/ U.).

ACCT 698. Thesis. 1-6 Hours.
PR: Consent. This is an optional course for programs that wish to provide formal supervision during the writing of student reports (698), or dissertations (798). Grading is normal.

ACCT 699. Graduate Colloquium. 1-6 Hours.
PR: Consent. For graduate students not seeking coursework credit but who wish to meet residency requirements, use the University’s facilities, and participate in its academic and cultural programs. Note: Graduate students who are not actively involved in coursework or research are entitled, through enrollment in their department’s 699/799 Graduate Colloquium to consult with graduate faculty, participate in both formal and informal academic activities sponsored by their program, and retain all of the rights and privileges of duly enrolled students. Grading is P/F; colloquium credit may not be counted against credit requirements for masters programs. Registration for one credit of 699/799 graduate colloquium satisfies the University requirement of registration in the semester in which graduation occurs.

ACCT 794A-Z. Seminar. 1-6 Hours.
Special seminars arranged for advanced graduate students.

ACCT 795. Independent Study. 1-9 Hours.
Faculty-supervised study of topics not available through regular course offerings.

ACCT 797. Research. 1-15 Hours.
PR: Consent. Research activities leading to thesis, problem report, research paper or equivalent scholarly project, or a dissertation. (Grading will be S/ U.).