Master of Education (M.Ed.) (A Graduate Group)

The Master of Education (M.Ed.) program is no longer admitting students; admissions are suspended.

Master of Professional Accountancy (A Graduate Group)

Robert Yetman, Ph.D., Chairperson of the Group

Faculty
Shannon W. Anderson, Ph.D., Professor
Graduate School of Management

Roger Edelen, Ph.D., Associate Professor
Graduate School of Management

Paul A. Griffin, Ph.D., Professor
Graduate School of Management

Donald A. Palmer, Ph.D., Professor
Graduate School of Management

N.V. Ramanan, Ph.D., Assistant Professor
Graduate School of Management

Michelle Yetman, Ph.D., Associate Professor
Graduate School of Management

Robert Yetman, Ph.D., Professor
Graduate School of Management

Affiliated Faculty
Will Snyder, M.B.A., C.P.A., Professor
Graduate School of Management

Graduate Adviser. Contact the Group office.

Courses in Master of Professional Accountancy (ACC)

201. Financial Reporting (4)
Lecture—4 hours. Restricted to Master of Professional Accountancy graduate students. Course includes the fundamentals of accounting and reporting economic events and transactions. Emphasizes the preparation of balance sheets, income statements, cash flow, and statements of stockholders’ equity. —I. (II.)

Lecture—4 hours. Restricted to graduate students in the Graduate School of Management. Focuses on the preparation of complex financial statements. Topics include accounting recognition, measurement, and disclosure, as well as the theoretical foundations of and motivations for financial reporting choices. —II. (III.)

205. Advanced Financial Reporting (4)
Lecture—4 hours. Prerequisite: course 203. Restricted to graduate students in the Graduate School of Management. Advanced treatment of recognition, measurement, and disclosure of complex tax transactions and entities. Topics include individual, partnership, and corporate taxation, as well as tax theory. Not open for credit to students who have completed Management 264. —I. (II.)

213. Intermediate Tax Reporting and Analysis (4)
Lecture—4 hours. Prerequisite: course 211 or Management 264. Restricted to graduate students in the Graduate School of Management. Detailed analysis of federal taxation of individuals. Topics include the timing of income recognition, deductions and credits for tax purposes, as well as the basics of property transactions. —II. (III.)

215. Advanced Tax Reporting and Analysis (4)
Lecture—4 hours. Prerequisite: course 213. Restricted to graduate students in the Graduate School of Management. Advanced treatment of complex tax transactions and entities. Topics include aspects of federal taxation of entities and the applicable impact upon individual taxpayers. Coverage includes basic analysis as applicable to pass through entities and an introduction to professional responsibilities. —III. (IV.)

217. Taxation of Individuals, Property, and Estates (4)
Lecture—4 hours. Prerequisite: course 213. Restricted to graduate students in the Graduate School of Management. In-depth analysis of individual income tax issues and property transactions including non-taxable exchanges, compensation, gifts, and transfer taxes. Expanded analysis of multi-tax issue interactions is on the interrelationships of complex individual transactions as well as planning techniques. —III. (IV.)

219. Taxation of Business Entities (4)
Lecture—4 hours. Prerequisite: course 213. Restricted to graduate students in the Graduate School of Management. Analysis of detailed business entity tax issues including basis calculations, alternative minimum taxation, multistate and multinational taxation, stock transactions, mergers and acquisitions. Tax planning for entities and relationship between business entities and their owners. Offered irregularly. —III. (IV.)

231. Analysis and Use of Accounting Reports (4)
Lecture—4 hours. Prerequisite: course 203. Restricted to graduate students in the Graduate School of Management. Evaluation of complex financial accounting reports by managers and persons outside the firm, such as investors, creditors, and financial analysts. Topics include cash flow vs. income measurement, ratio and valuation analysis, and the effects of international accounting standards. Not open for credit to students who have completed Management 272. —II. (III.)

241. Auditing and the Accounting Profession (4)
Lecture—4 hours. Prerequisite: course 201 or Management 200A. Restricted to graduate students in the Graduate School of Management. Introduction to the audit environment, professional standards, the accounting profession, and the professional responsibilities of accountants. Integrate audit topics across the areas of financial, cost, tax and systems accounting. (S/U grading only). —II. (III.)

243. Auditing and Attestation Services (4)
Lecture—4 hours. Prerequisite: course 241. Restricted to graduate students in the Graduate School of Management. Advanced treatment of the audit process and environment. Topics include audit planning and performance, evidence, internal controls, professional standards, and audit reports. Reviews, compilations and attestations services are examined, as are governmental agency audits. —III. (IV.)

251. Managerial Accounting and Controls (4)
Lecture—4 hours. Prerequisite: course 201 or Management 200A. Restricted to graduate students in the Graduate School of Management. Analysis of management accounting systems including cost accounting, performance measurement, and performance and reward systems. Focuses on the production of information useful for managerial decision-making, as well as the design of these systems. Not open for credit to students who have completed Management 272. —II. (III.)

253. Accounting Information and Control Systems (4)
Lecture—4 hours. Prerequisite: course 201 or Management 200A. Restricted to graduate students in the Graduate School of Management. Analysis of information systems used for accounting, record-keeping, and control. Topics include the regulatory requirements of accounting control systems as well as their implementation and auditing considerations. —III. (IV.)

261. Communications for Professional Accountants (4)
Lecture—4 hours. Prerequisite: course 201 or Management 200A. Restricted to graduate students in the Graduate School of Management. Overview of written and oral professional communications with an emphasis on structuring and documenting audits and reports, understanding audiences (investors, creditors, regulators, and other stakeholders), and consideration of ethical and regulatory responsibilities. —III. (IV.)

271. Accounting Ethics (4)
Lecture—4 hours. Prerequisite: course 201 or Management 200A. Restricted to graduate students in the Graduate School of Management. Analysis of accountants’ professional responsibilities and ethics. Topics include the behavioral foundations of ethics in a business environment, how those elements affect accountants’ integrity, objectivity, and independence. Professional standards related to accountants’ conduct are also covered. —I. (II.)

Master of Preventive Veterinary Medicine (A Graduate Group)

Ashley Hill, D.V.M., M.P.V.M., Ph.D., Chairperson of the Group

Faculty
John Adaska, D.V.M., M.P.V.M., Ph.D., Associate Professor of Clinical Pathology, Microbiology & Immunology
Sharil Aly, B.V.Sc., M.P.V.M., Ph.D., Assistant Professor in Population Health and Reproduction
Robert Atwill, D.V.M., M.P.V.M., Ph.D., Professor in Population Health and Reproduction
Ashley Hill, D.V.M., M.P.V.M., Ph.D., Assistant Professor in Pathology, Microbiology & Immunology