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

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Graduate Adviser. Contact the Group office.

Courses in Master of Professional Accountancy (ACC)

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

Lecture—4 hours. Prerequisite: course 201 or Management 200A. 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 issues, including pensions, accounting for income taxes, mergers and acquisitions, consolidations, special-purpose entities, and foreign subsidiaries. Includes accounting for governmental and nonprofit entities, as well as advanced treatment of international accounting standards. — III (III).

211. Tax Reporting and Analysis (4)
Lecture—4 hours. Restricted to Master of Professional Accountancy graduate students. Introduction to the taxation of business entities and their related transactions, with an emphasis on the details of tax law and tax reporting requirements. 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 212. 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 basis analytical as applicable to pass through entities and an introduction to professional responsibilities. — III (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 the timing of income recognition, deductions and credits for tax purposes, as well as the basics of property transactions. — II (III).

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 issues and their interaction with the relationships of complex individual transactions as well as planning techniques. — III (III).

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 tax, multistate and multinational taxation, state and local taxation, transactions, and mergers and acquisitions. Tax planning for entities and relationships between business entities and their owners. Offered irregularly. — III (III).

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 School of Management students. 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). — I (II).

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 attestation services are examined, as are governmental agency audits. — III (III).

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 evaluation and control. Topics include the regulatory requirements of management control systems as well as their implementation and auditing considerations. — III (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 management control systems as well as their implementation and auditing considerations. — III (III).

261. Communications for Professional Accountants (4)
Lecture—4 hours. Prerequisite: course 201 or Management 200A. Restricted to Graduate School of Management students. 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)

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