ACCOUNTING (ACCT)

ACCT 200 (s) Seminar
Credit arranged.

ACCT 201 Introduction to Financial Accounting
3 credits
Overview of the nature and purpose of general purpose financial statements provided to external decision makers; emphasis on use of financial statement information. May involve evening exams.

ACCT 202 Introduction to Managerial Accounting
3 credits
Intro to cost behavior and managerial use of accounting information for planning, control, and performance evaluation. May involve evening exams.
Prereq: ACCT 201.

ACCT 203 (s) Workshop
Credit arranged.

ACCT 204 (s) Special Topics
Credit arranged.

ACCT 299 (s) Directed Study
Credit arranged.
Individual sections may be graded P/F.
Prereq: Permission.

ACCT 305 Accounting Information Systems
3 credits
Role of accounting information systems in effective control of organizations. Topics include: the description and analysis of the accounting cycles and internal controls including the implementation and evaluation of internal control effectiveness; the role of internal controls in the detection and prevention of fraud; the conceptual design and documentation as well as the practical use of accounting information systems. May include evening exams.
Prereq: ACCT 201 and ACCT 202.

ACCT 315 Intermediate Financial Accounting I
3 credits
Preparation of general purpose financial statements for external users based on U.S. generally accepted accounting principles. Emphasis on transactions relating to financing and investing activities. Conceptual framework based instruction includes comparison with alternative treatments used in other countries and under U.S. tax code. May include evening exams.
Prereq: ACCT 201 and ACCT 202.

ACCT 325 Intermediate Financial Accounting II
3 credits
Continuation of ACCT 315. Covers more advanced topics in the preparation of general purpose financial statements for external users according to US GAAP. Includes accounting database research. May include evening exams.
Prereq: ACCT 315.

ACCT 385 Cost and Management Accounting
3 credits
Design and use of cost management systems to support decision making and influence behavior; includes tracing costs to processes, activities, products, and customers; budgeting and responsibility accounting. May require evening exams.
Prereq: ACCT 201 and ACCT 202.

ACCT 400 (s) Seminar
Credit arranged.

ACCT 403 (s) Workshop
Credit arranged.

ACCT 404 (s) Special Topics
Credit arranged.

ACCT 405 (s) Professional Development
Credit arranged
Joint-listed with ACCT 505
Credit earned in these courses will not be accepted toward graduate degree programs.
Prereq: permission.

ACCT 415 Advanced Financial Accounting & Reporting
3 credits
Joint-listed with ACCT 515
Accounting and financial reporting for business combinations (including consolidated financial statements), international accounting issues, foreign currency translation, and accounting for partnerships. The course emphasizes the conceptual understanding of accounting for mergers and acquisitions as well as the technical requirements. May include evening exams. Additional class meetings, projects, and/or assignments required for graduate credit.
Prereq: ACCT 325 or Graduate Standing.

ACCT 421 Accounting Data Analytics
3 credits
Joint-listed with ACCT 521
Role of accounting data analytics in the detection and assessment of fraud in an organizational setting. Topics include: definitions and detection of fraud; the application of data analytic and statistical techniques to detect different types of frauds; and the use of data analytics techniques in the audit function
Prereq: ACCT 315.

ACCT 440 Fraud Examination
3 credits
Joint-listed with ACCT 550
Fraud prevention, detection, investigation, and resolution. May include evening exams. Additional class meetings, projects, and/or assignments required for graduate credit.
Prereq: ACCT 201.

ACCT 482 Enterprise Accounting
3 credits
Joint-listed with ACCT 582
Carries no credit toward master’s degree in accounting. Both business and non-business students will learn the critical role played by financial statements as entrepreneurs try to launch a new business. The trade-offs of various funding sources and their impacts on financial statements are also explored. Content will be presented in an integrated manner, rather than concept by concept, to emphasize the interrelatedness of forecasts and assumptions regarding revenues, costs, and financing on financial statements and thus, the resulting business model. Additional projects and/or assignments required for graduate credit. May involve evening exams.
ACCT 483 Fundamentals of Federal Taxation  
3 credits  
Income determination, deductions, accounting methods, sales of property, deferral of tax, taxation of the individual, tax research, with primary emphasis on tax planning; the case method is used. May include evening exams.  
**Prereq:** ACCT 201 and ACCT 202.

ACCT 484 Federal Taxation of Entities  
3 credits  
Joint-listed with ACCT 584  
Taxation of corporations and partnerships with emphasis on tax planning, tax research; the case method is used. Additional class meetings, projects, and/or assignments required for graduate credit. May include evening exams.  
**Prereq:** ACCT 483.

ACCT 492 Auditing and Controls  
3 credits  
Value of the audit, concepts of attestation and relevant reporting, theories of evidence, development of risk analysis approach to auditing, with emphasis on internal and performance auditing; documentation and understanding of internal control structure, environment, system design, procedures and testing. May include evening exams.  
**Prereq:** ACCT 483.

ACCT 498 Accounting Internship Program  
1-3 credits, max 3  
Formalized learning experience in an actual work setting. Students work within an accounting related field (accounting, auditing, and taxation) and commit to a minimum of 50 hours of direct supervised work for each semester credit. May include evening exams. This course does not count as an undergraduate accounting elective. Graded P/F.  
**Prereq:** Senior status.

ACCT 499 (s) Directed Study  
Credit arranged  
Individual sections may be graded P/F.  
**Prereq:** Permission.

ACCT 500 Master's Research and Thesis  
1-6 credits, max 6.  

ACCT 501 (s) Seminar  
Credit arranged.

ACCT 502 (s) Directed Study  
Credit arranged  
Individual sections may be graded P/F.  
**Prereq:** Permission.

ACCT 503 (s) Workshop  
Credit arranged.

ACCT 504 (s) Special Topics  
Credit arranged.

ACCT 505 (s) Professional Development  
Credit arranged  
Joint-listed with ACCT 405  
Credit earned in these courses will not be accepted toward graduate degree programs.  
**Prereq:** permission.

ACCT 515 Advanced Financial Accounting & Reporting  
3 credits  
Joint-listed with ACCT 415  
Accounting and financial reporting for business combinations (including consolidated financial statements), international accounting issues, foreign currency translation, and accounting for partnerships. The course emphasizes the conceptual understanding of accounting for mergers and acquisitions as well as the technical requirements. May include evening exams. Additional class meetings, projects, and/or assignments required for graduate credit.  
**Prereq:** ACCT 325 or Graduate Standing.

ACCT 521 Accounting Data Analytics  
3 credits  
Joint-listed with ACCT 421  
Role of accounting data analytics in the detection and assessment of fraud in an organizational setting. Topics include: definitions and detection of fraud; the application of data analytic and statistical techniques to detect different types of frauds; and the use of data analytics techniques in the audit function  
**Prereq:** ACCT 315.

ACCT 530 Accounting for Public Sector Entities  
3 credits  
Conceptual and procedural issues involving accounting, reporting, and auditing public sector organizations; topics include state and local governmental accounting principles, GASB/FASB jurisdiction over not-for-profit organizations, federal financial and performance auditing standards, and relevant current issues. May include evening exams.  
**Prereq:** ACCT 315.

ACCT 540 Financial Statement and CSR Reporting Analysis  
3 credits  
Seminar on understanding and analyzing financial statements and corporate social responsibility (CSR) reports, including use of techniques to conduct financial statement analysis, understanding how to assess the quality of reporting information and modify that information to improve its quality, and constructing a valuation for a company.  
**Prereq:** ACCT 315.

ACCT 550 Fraud Examination  
3 credits  
Joint-listed with ACCT 440.  
Fraud prevention, detection, investigation, and resolution. May include evening exams. Additional class meetings, projects, and/or assignments required for graduate credit.  
**Prereq:** ACCT 201.

ACCT 561 Comparative Accounting Theory  
3 credits  
Seminar on the theory and practice of corporate financial reporting and highlights the development of generally accepted accounting principles. The students will research and communicate recommendations regarding financial accounting reporting issues, using the authoritative accounting literature that underlies the financial accounting choices. May include evening exams. (Fall only)  
**Prereq:** ACCT 415 or **Prereq or Coreq:** ACCT 515.
ACCT 582 Enterprise Accounting
3 credits
Joint-listed with ACCT 482
Carries no credit toward master's degree in accounting. Both business and non-business students will learn the critical role played by financial statements as entrepreneurs try to launch a new business. The trade-offs of various funding sources and their impacts on financial statements are also explored. Content will be presented in an integrated manner, rather than concept by concept, to emphasize the interrelatedness of forecasts and assumptions regarding revenues, costs, and financing on financial statements and thus, the resulting business model. Additional projects and/or assignments required for graduate credit. May involve evening exams.

ACCT 584 Federal Taxation of Entities
3 credits
Joint-listed with ACCT 484
Taxation of corporations and partnerships with emphasis on tax planning, tax research; the case method is used. Additional class meetings, projects, and/or assignments required for graduate credit. May include evening exams.
Prereq: ACCT 483.

ACCT 585 Estate and Elder Planning
3 credits
Gift and estate tax consequences on property transfer during life and at death, tax research, and estate planning, elder planning and personal financial planning. Recommended preparation ACCT 484/ACCT 584.
(Spring only)
Prereq: ACCT 483.

ACCT 586 Contemporary Management Accounting Issues
3 credits
Role of managerial accounting skills in supporting effective analysis and decisions in an organization. Synthesis of these managerial accounting skills through case analysis, as well as written and oral reports. Topics include the Balanced Scorecard; determining and assigning costs using activity based costing, budgeting and financial control; enterprise accounting system design and control. May include evening exams.

ACCT 590 Advanced Auditing Seminar
3 credits
Independent auditor's role, legal responsibilities, and code of conduct; concepts, standards, and methods in audit judgment formulation. (Spring only)
Prereq: ACCT 492.

ACCT 592 Financial Accounting and Reporting Seminar
3 credits
Seminar course designed to strengthen a student’s ability to interpret financial statements and their related footnote disclosures through the examination of financial reporting issues from a user’s perspective. Discussions also include managers' incentives and ability to exert discretion over reported earnings and the interplay between a company’s corporate strategy and its financial reporting policies and practices. May include evening exams. (Spring only)
Prereq: ACCT 415 or Prereq or Coreq: ACCT 515.

ACCT 595 Practicum in Tutoring
1 credit
Tutorial services performed by advanced students under faculty supervision. A paper discussing the tutoring experience is required.
Prereq: Permission.

ACCT 598 (s) Internship
1-3 credits, max 3
Career relevant learning experience in actual work setting with professional-level responsibilities. Students work within an accounting related field (accounting, auditing, and taxation) and commit to a minimum of 50 hours of direct supervised work for each semester credit. A paper documenting relevance of work experience and a presentation to undergraduate accounting students may be required.

ACCT 599 (s) Non-thesis Master's Research
1-6 credits, max 6
May count only 3 cr toward degree. Student works with individual professor to design a research study, collect and analyze data, and prepare written report.
Prereq: At least one course in research methodology and permission.