

ACCOUNTING (ACCT)

ACCT 2000 (s) Seminar (1-16 credits, max 99)

Credit arranged

ACCT 2010 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. Typically Offered: Varies.

ACCT 2020 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. Typically Offered: Varies.

Prereqs: ACCT 2010

ACCT 2030 (s) Workshop (1-16 credits, max 99)

Credit arranged

ACCT 2040 (s) Special Topics (1-16 credits, max 99)

Credit arranged

ACCT 2990 (s) Directed Study (1-16 credits, max 99)

Credit arranged. Individual sections may be graded P/F.

Prereqs: Permission

ACCT 3050 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.

Prereqs: ACCT 2010 and ACCT 2020

ACCT 3150 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.

Prereqs: ACCT 2010 and ACCT 2020

ACCT 3250 Intermediate Financial Accounting II (3 credits)

Continuation of ACCT 3150. 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.

Prereqs: ACCT 3150

ACCT 3850 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. Typically Offered: Varies.

Prereqs: ACCT 2010 and ACCT 2020

ACCT 4000 (s) Seminar (1-16 credits, max 99)

Credit arranged

ACCT 4030 (s) Workshop (1-16 credits, max 99)

Credit arranged

ACCT 4040 (s) Special Topics (1-16 credits, max 99)

Credit arranged

ACCT 4050 (s) Professional Development (1-16 credits, max 99)

Joint-listed with ACCT 5050

Credit arranged. Credit earned in these courses will not be accepted toward graduate degree programs.

Prereqs: Permission

ACCT 4150 Advanced Financial Accounting & Reporting (3 credits)

Joint-listed with ACCT 5150

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.

Prereqs: ACCT 3250 or Graduate Standing

ACCT 4210 Accounting Data Analytics (3 credits)

Joint-listed with ACCT 5210

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. Additional work required for graduate credit. Typically Offered: Spring.

Prereqs: ACCT 3050

ACCT 4400 Fraud Examination (3 credits)

Joint-listed with ACCT 5500

Fraud prevention, detection, investigation, and resolution. May include evening exams. Additional class meetings, projects, and/or assignments required for graduate credit. Typically Offered: Varies.

Prereqs: ACCT 2010

ACCT 4650 External Financial Reporting (1 credit)

Preparation of financial statements and financial reports for businesses. Typically Offered: Fall and Spring.

ACCT 4690 Internal Controls (1 credit)

Evaluate accounting internal controls and information systems and technology controls to assure secure and accurate data and systems. Typically Offered: Fall and Spring.

ACCT 4720 Corporate Accounting Finance - Right hand side of the Balance Sheet (1 credit)

Study of sources and effectiveness of financing approaches including the effects on cost of capital and equity value. Typically Offered: Fall and Spring.

Prereqs: ACCT 4650

ACCT 4760 Professional Accounting Ethics (1 credit)

Study of professional and ethical issues facing accounting professions. Typically Offered: Fall and Spring.

ACCT 4820 Enterprise Accounting (3 credits)

Joint-listed with ACCT 5820

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 4830 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.

Prereqs: ACCT 2010 and ACCT 2020

ACCT 4840 Federal Taxation of Entities (3 credits)

Joint-listed with ACCT 5840

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.

Prereqs: ACCT 4830

ACCT 4860 Contemporary Management Accounting Issues (3 credits, max 3)

Joint-listed with ACCT 5860

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.

Prereqs: ACCT 3850

ACCT 4920 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.

Prereqs: ACCT 3050 and ACCT 3150

ACCT 4980 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 Pass/Fail.

Prereqs: Senior status

ACCT 4990 (s) Directed Study (1-16 credits, max 99)

Credit arranged. Individual sections may be graded P/F.

Prereqs: Permission

ACCT 5000 Master's Research and Thesis (1-6 credits, max 6)**ACCT 5010 (s) Seminar (1-16 credits, max 99)**

Credit arranged

ACCT 5020 (s) Directed Study (1-16 credits, max 99)

Credit arranged. Individual sections may be graded P/F.

Prereqs: Permission

ACCT 5030 (s) Workshop (1-16 credits, max 99)

Credit arranged

ACCT 5040 (s) Special Topics (1-16 credits, max 99)

Credit arranged

ACCT 5050 (s) Professional Development (1-16 credits, max 99)

Joint-listed with ACCT 4050

Credit arranged. Credit earned in these courses will not be accepted toward graduate degree programs.

ACCT 5110 CPA Review: Financial Accounting and Reporting (1 credit)

This course covers material for financial accounting and reporting included in the CPA exam - FAR section for commercial entities under U. S. GAAP, governmental accounting, and not-for-profit accounting. Recommended preparation: ACCT 3250 or Equivalent. Typically Offered: Fall. Prereqs or

Coreqs: ACCT 5150 or ACCT 5300

ACCT 5120 CPA Review: Audit (1 credit)

This course covers material related to auditing, including audit reports and procedures, generally accepted auditing standards, attestation and other engagements, and government auditing. Recommended preparation: ACCT 4920. Typically Offered: Spring. Prereqs or

Coreqs: ACCT 5300 or ACCT 5920

ACCT 5150 Advanced Financial Accounting & Reporting (3 credits)

Joint-listed with ACCT 4150

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.

ACCT 5210 Accounting Data Analytics (3 credits)

Joint-listed with ACCT 4210

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. Additional work required for graduate credit. Typically Offered: Spring.

ACCT 5300 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. Typically Offered: Spring.

Prereqs: ACCT 3150

ACCT 5400 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.

Prereqs: ACCT 3150

ACCT 5500 Fraud Examination (3 credits)

Joint-listed with ACCT 4400

Fraud prevention, detection, investigation, and resolution. May include evening exams. Additional class meetings, projects, and/or assignments required for graduate credit. Typically Offered: Varies.

ACCT 5550 Forensic Accounting (3 credits)

Explore forensic accounting processes that use accounting, auditing and investigative skills to examine and report on individuals or other legal entities for the purpose of providing business evaluations or uncovering and reporting accounting crime that can be used in legal proceedings.

ACCT 5610 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. Typically Offered: Fall.

Prereqs: ACCT 4150 Prereqs or

Coreqs: ACCT 5150

ACCT 5660 Cost Management (1 credit)

Use of cost management systems to support decision making and influence behavior; product, service, process, and customer costing as well as budgeting and responsible accounting. Typically Offered: Fall and Spring.

Prereqs: ACCT 4650

ACCT 5670 Planning, Budgeting, & Forecasting (1 credit)

Students will develop and use a strategy-driven Master Budget for managerial planning and control. Typically Offered: Fall and Spring.

Prereqs: ACCT 5660

ACCT 5680 Performance Management (1 credit)

This course evaluates performance measures at both the operational and strategic levels. Typically Offered: Fall and Spring.

Prereqs: ACCT 5670

ACCT 5690 Technology and Analytics (1 credit)

Study of analytic techniques to present and report results, identifying, defining, and transforming data in preparation for analysis. Typically Offered: Fall and Spring.

Prereqs: ACCT 4690

ACCT 5710 Financial Statement Analysis (1 credit)

The course emphasizes the analysis of accounting financial performance for business valuation. Typically Offered: Fall and Spring.

Prereqs: ACCT 5690

ACCT 5730 Decision Analysis (1 credit)

This course will apply managerial planning tools for decision making. Typically Offered: Fall and Spring.

Prereqs: ACCT 4720

ACCT 5740 Enterprise Risk Management (1 credit)

The study of the COSO Risk Management framework and applying the framework in appropriate environments. Typically Offered: Fall and Spring.

Prereqs: ACCT 5730

ACCT 5750 Investment Decisions (1 credit)

Study of capital investment projects and the evaluation of the investments. Typically Offered: Fall and Spring.

Prereqs: ACCT 5740

ACCT 5820 Enterprise Accounting (3 credits)

Joint-listed with ACCT 4820

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 5840 Federal Taxation of Entities (3 credits)

Joint-listed with ACCT 4840

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.

ACCT 5850 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 4840/ACCT 5840. Typically Offered: Spring.

Prereqs: ACCT 4830

ACCT 5860 Contemporary Management Accounting Issues (3 credits, max 3)

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 5900 Advanced Auditing Seminar (3 credits)

Independent auditor's role, legal responsibilities, and code of conduct; concepts, standards, and methods in audit judgment formulation. Typically Offered: Spring.

Prereqs: ACCT 4920

ACCT 5920 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. Typically Offered: Spring.

Prereqs: ACCT 4150 Prereqs or

Coreqs: ACCT 5150

ACCT 5950 Practicum in Tutoring (1 credit)

Tutorial services performed by advanced students under faculty supervision. A paper discussing the tutoring experience is required.

Prereqs: Permission

ACCT 5980 (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 5990 (s) Non-thesis Master's Research (1-6 credits, max 6)

May count only 3 credits toward degree. Student works with individual professor to design a research study, collect and analyze data, and prepare written report.

Prereqs: At least one course in research methodology and permission.