

ACCOUNTING (ACCT)

ACCT 200 (s) Seminar (1-16 credits)

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. Typically Offered: Varies.

Prereqs: ACCT 201

ACCT 203 (s) Workshop (1-16 credits)

Credit arranged

ACCT 204 (s) Special Topics (1-16 credits)

Credit arranged

ACCT 299 (s) Directed Study (1-16 credits)

Credit arranged Individual sections may be graded P/F.

Prereqs: 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.

Prereqs: 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.

Prereqs: 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.

Prereqs: 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. Typically Offered: Varies.

Prereqs: ACCT 201 and ACCT 202

ACCT 400 (s) Seminar (1-16 credits)

Credit arranged

ACCT 403 (s) Workshop (1-16 credits)

Credit arranged

ACCT 404 (s) Special Topics (1-16 credits)

Credit arranged

ACCT 405 (s) Professional Development (1-16 credits, max arranged)

Joint-listed with ACCT 505

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

Prereqs: 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.

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

Prereqs: ACCT 305

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. Typically Offered: Varies.

Prereqs: ACCT 201

ACCT 465 External Financial Reporting (1 credit)

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

ACCT 469 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, Spring.

ACCT 472 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 465

ACCT 476 Professional Accounting Ethics (1 credit)

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

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.

Prereqs: 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.

Prereqs: 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.

Prereqs: ACCT 305 and ACCT 315

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

Prereqs: Senior status

ACCT 499 (s) Directed Study (1-16 credits)

Credit arranged Individual sections may be graded P/F.

Prereqs: Permission.

ACCT 500 Master's Research and Thesis (1-6 credits, max 6)**ACCT 501 (s) Seminar (1-16 credits)**

Credit arranged

ACCT 502 (s) Directed Study (1-16 credits)

Credit arranged Individual sections may be graded P/F.

Prereqs: Permission

ACCT 503 (s) Workshop (1-16 credits)

Credit arranged

ACCT 504 (s) Special Topics (1-16 credits)

Credit arranged

ACCT 505 (s) Professional Development (1-16 credits, max arranged)

Joint-listed with ACCT 405

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

ACCT 511 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 325 or Equivalent. Typically Offered: Fall. Prereqs or

Coreqs: ACCT 515 or ACCT 530

ACCT 512 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 492. Typically Offered: Spring. Prereqs or

Coreqs: ACCT 530 or ACCT 592

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.

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

Prereqs: ACCT 305

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. Typically Offered: Spring.

Prereqs: 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. Typically Offered: Varies.

Prereqs: ACCT 201

ACCT 555 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 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)

Prereqs: ACCT 415 or

Prereqs or Coreqs: ACCT 515

ACCT 566 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 465

ACCT 567 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 566

ACCT 568 Performance Management (1 credit)

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

Prereqs: ACCT 567

ACCT 569 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 469

ACCT 571 Financial Statement Analysis (1 credit)

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

Prereqs: ACCT 569

ACCT 573 Decision Analysis (1 credit)

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

Prereqs: ACCT 472

ACCT 574 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 573

ACCT 575 Investment Decisions (1 credit)

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

Prereqs: ACCT 574

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.

Prereqs: 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)

Prereqs: 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)

Prereqs: 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)

Prereqs: ACCT 415 or

Prereqs or Coreqs: 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.

Prereqs: 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.

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