

ACCOUNTING (ACCT) (ACCT)

ACCT 5000 Financial And Managerial Accounting

[3 credit hours]

The study of the principles of Financial and Managerial accounting. The financial accounting segment of the course will focus on the preparation, interpretation and analysis of financial statements and the use of the financial information. The managerial accounting segment of the course will focus on an introduction to cost accounting, managerial accounting concepts and the use of accounting information in managerial decision-making.

Term Offered: Spring, Summer, Fall

ACCT 5100 Data Analytics in Accounting

[3 credit hours]

This class focuses on the skills necessary to analyze, visualize, and effectively communicate information captured by accounting data in written and visual form.

Prerequisites: ACCT 5000 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 5110 Intermediate Financial I

[3 credit hours]

This course covers accounting topics applicable to asset valuation, income measurement and financial statement disclosure. It concentrates on accounting for corporations and emphasizes the accounting cycle and the asset side of the balance sheet.

Prerequisites: BUAD 2040 with a minimum grade of C and BUAD 2050 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 5120 External Financial Reporting II

[3 credit hours]

This class concentrates on financial accounting for corporations and emphasizes the liability and owner's equity sections of the balance sheet and related income statement issues.

Prerequisites: ACCT 3110 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 5210 Individual Taxation

[3 credit hours]

This class focuses on the concepts and principles applicable to the taxation of individuals.

Term Offered: Spring, Summer, Fall

ACCT 5310 Accounting Information Systems and Controls

[3 credit hours]

This course provides an introduction to processing and reporting of accounting information. Major emphasis is placed on basic accounting information processing including accounting applications in an advanced information technology environment.

Prerequisites: (ACCT 3100 with a minimum grade of C or ACCT 5100 with a minimum grade of C) and (ACCT 3110 with a minimum grade of C or ACCT 5110 with a minimum grade of C)

Term Offered: Spring, Summer, Fall

ACCT 5320 Cost Accounting

[3 credit hours]

This course focuses on budgeting, product and service costing, and the ability to recognize and provide management with relevant information for strategic cost management and performance evaluation. This class will include a project for additional analysis. **Prerequisite:** Acct 5100 with a grade of C (2.0) or better.

Prerequisites: ACCT 3110 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 5420 Auditing

[3 credit hours]

Auditing integrates financial and cost accounting, ethics, accounting theory, information systems and control structure concepts into a systematic process of obtaining, evaluating and reporting on economic events and activities.

Prerequisites: ACCT 5120 with a minimum grade of C or ACCT 3120 with a minimum grade of C and ACCT 3310 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 5940 Internship

[1-3 credit hours]

A combination of practical experience at a business concern with discussion to be held at the University with others in the program. An oral and written report is required.

Term Offered: Spring, Summer, Fall

ACCT 6130 Advanced Financial Accounting

[3 credit hours]

This is the third course in the external financial reporting sequence. This course covers topics such as foreign exchange, partnerships, business consolidations and mergers.

Prerequisites: ACCT 3120 with a minimum grade of C or ACCT 5120 with a minimum grade of C

Term Offered: Spring, Fall

ACCT 6190 Contemporary Accounting Problems

[3 credit hours]

An overview of current topics and issues concerning the accounting profession. The course will focus on, but not be limited to, topics in external financial reporting.

Prerequisites: (ACCT 6210 with a minimum grade of C and ACCT 6130 with a minimum grade of C)

Term Offered: Spring, Summer, Fall

ACCT 6250 Corporate Taxation

[3 credit hours]

This course covers the taxation of corporations, their shareholders, and other business entities. Topics include the formation, taxation of income, and the tax treatment of distributions.

Prerequisites: ACCT 3210 with a minimum grade of C and ACCT 5120 with a minimum grade of C or ACCT 3120 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 6260 Taxation of Pass-Through Entities

[3 credit hours]

This course focuses on the U.S. federal taxation of pass-through entities such as Subchapter S corporations, limited liability companies, and partnerships.

Prerequisites: ACCT 3210 with a minimum grade of C or ACCT 5210 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 6270 Tax and Business Strategy

[3 credit hours]

This course involves the integration of tax laws with the fundamentals of accounting, corporate finance, and microeconomics to evaluate how taxes impact business decision making including a business's operational tax environment, as well as how the business structures transactions.

Prerequisites: ACCT 4250 with a minimum grade of C and ACCT 6250 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 6310 Managerial Accounting and Decision Making

[3 credit hours]

Use of accounting information in planning and controlling an organization, including case studies in cost-volume-profit, budgeting, transfer pricing and performance evaluation.

Prerequisites: ACCT 3320 with a minimum grade of C or ACCT 5320 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 6330 AIS Process, Technology, and Analytics

[3 credit hours]

Additional analysis of processing and reporting accounting information. Major emphasis is placed on accounting information processing including accounting applications in an advanced technology environment.

Prerequisites: ACCT 3310 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 6410 Governmental And Not-For-profit Accounting

[3 credit hours]

Principles, procedures and ethics of financial reporting for not-for-profit organizations, including state and local government. Includes the use of funds, budgets, appropriations and encumbrances as a means of control.

Prerequisites: ACCT 3120 with a minimum grade of C or ACCT 5120 with a minimum grade of C

Term Offered: Spring, Fall

ACCT 6430 Business Valuation And Analysis

[3 credit hours]

Analyzes business analysis and valuation techniques with major emphasis placed on how a firm's financial reporting decisions affect fundamental analysis.

Prerequisites: ACCT 3120 with a minimum grade of C or ACCT 5120 with a minimum grade of C

Term Offered: Spring, Fall

ACCT 6440 Advanced Auditing

[3 credit hours]

Advanced Auditing aims to extend students' knowledge on auditing learned from lower level auditing course(s). The course introduces students to topics such as financial statement audit, audit planning, analytical procedures, professional judgment framework, financial statement fraud, professional ethics, and so on. In addition, cases, practitioners' and academic journal articles assigned during the semester enhance students' understanding and application of concepts learned. Finally, students can develop necessary audit skills through involving in doing Real Audit simulation.

Prerequisites: ACCT 4420 with a minimum grade of C or ACCT 5420 with a minimum grade of C

Term Offered: Spring, Fall

ACCT 6450 Fraud and Forensic Accounting

[3 credit hours]

This course is designed to introduce the student to the basic concepts of Fraud Examination and Forensic Accounting.

Prerequisites: ACCT 4420 with a minimum grade of C or ACCT 5420 with a minimum grade of C

Term Offered: Spring, Summer

ACCT 6510 Auditing Concepts and Applications

[3 credit hours]

An in-depth study of professional auditing standards and application to audit engagements. Emphasis will be placed on system analysis, the relationship of internal control to audit objectives, and the purpose of selected audit procedures. Cases and simulations will be used where applicable.

Prerequisites: ACCT 4420 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 6520 Regulation Capstone Taxation and Business Law Studies

[3 credit hours]

An in-depth study of regulation in the accounting discipline. Emphasis will be placed on individual, partnership, and corporate taxation, along with business law and the professional responsibilities of Certified Public Accountants. Writing assignments and simulations will be used where applicable.

Prerequisites: ACCT 6250 with a minimum grade of C and ACCT 4250 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 6530 Comprehensive Financial Accounting and Reporting

[3 credit hours]

An in-depth study of financial accounting for public, government, and not-for profit entities. Emphasis will be placed on the preparation, interpretation and evaluation of financial statements. Writing assignments and case studies in the form of simulations will be used where applicable.

Prerequisites: ACCT 3120 with a minimum grade of C or ACCT 5120 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 6540 An Accounting Perspective of the Business Environment

[3 credit hours]

An in-depth study of the general business environment. Emphasis will be placed on corporate governance, financial management, accounting, information systems, economic concepts and theory, and professional communication. Writing assignments and simulations will be used where applicable.

Prerequisites: ACCT 6130 with a minimum grade of C

Term Offered: Spring, Summer, Fall

ACCT 6600 Data Analytics for Accountants

[3 credit hours]

This course will cover the analysis of data as it pertains to accounting professionals. This will include analytic techniques for decision making and the examination of "big data" involving accounting information. Hands-on experiences will develop skills with a variety of software tools used in data analytics by accounting professionals.

Term Offered: Spring, Fall

ACCT 6960 Independent Study In Accounting

[1-3 credit hours]

Independent research report on an accounting topic of interest to both the student and the faculty member. Research related to a topic not covered in the listed graduate accounting courses.

Term Offered: Spring, Summer, Fall