

Accounting Courses

ACCT 501 - Accounting for Managers

Hours: 3

Accounting for Managers. Three semester hours. Study of the accounting concepts and procedures used by managers in making decisions. The focus in the course will be on users, not preparers, of accounting and management information. This course satisfies the accounting background requirement for MBA candidates and may be utilized as part of a graduate program in a field other than business administration. Prerequisite: Math 141 or 175.

ACCT 502 - Financial Accounting

Hours: 3

A study of accounting principles and procedures essential to the preparation of financial statements with particular emphasis on the corporate form. Topics of coverage include assets and liabilities, property, plant and equipment, and investments, stockholders' equity, income recognition, leases, accounting changes and errors, and financial reporting and analysis. Pre-requisites : ACCT 501 or Acct 222

ACCT 521 - Advanced Accounting

Hours: 3

A continuation of the financial accounting sequence. The primary emphasis is on accounting for business combinations and consolidations. Other contemporary issues in financial accounting will also be covered with an emphasis on reading and interpreting professional accounting literature. Prerequisites: ACCT 322. Crosslisted with: ACCT 421.

ACCT 522 - Government & Not for Profit Accounting

Hours: 3

This course is a graduate level course designed to cover financial reporting, managerial, auditing, taxation, and information systems issues in governmental and nonprofit entities. Ethics and professional standards, as well as communication and analytical skills, are developed. Students will apply dual-track accounting to help develop skills at analyzing transactions in a governmental entity and follow their effect on the financial statements.

ACCT 525 - Advanced Managerial Accounting

Hours: 3

A study of accounting as related to making decisions. Readings, cases, and problems dealing with managerial accounting issues, accounting concepts, budgeting and cost control, using accounting information in planning and control. Prerequisite: Consent of the instructor.

ACCT 527 - Auditing

Hours: 3

This course is a study of the professional auditing standards followed by public accountants in performing the attest function for financial statements and supporting data. Prerequisites: ACCT 322, 433.

ACCT 528 - Advanced Auditing

Hours: 3

The primary emphasis in this course will be on understanding and applying the concepts of, and approaches to, audits, investigations and assurance services, and on developing skills to apply the underlying concepts and approaches to professional services. This course will review changes in the audit environment and new approaches to auditing and examine the concepts related to auditing in computerized environments.

ACCT 529 - AIS/IT Audit/Internal Controls

Hours: 3

This course is designed to present an understanding of accounting information systems and their role in the accounting environment. Particular attention is paid to transaction cycles and internal control structure. Topics to be covered include the software development life cycle, contemporary technology and applications, control concepts and procedures, auditing of information systems, internets, intranets, electronic commerce, and the role of information systems in a business enterprise. This course will cover accounting information systems—both computerized and non-computerized—with particular emphasis on internal controls

ACCT 530 - Business Ethics for Accountants

Hours: 3

The course will provide a background in the process of ethical reasoning, the ethical environment, application of ethical rules and guidelines to case problems, and a framework for ethical decision-making. The focus will be on the ethical environment within which professional accountants and businesses operate. The objective is to provide the student with an educational background in what constitutes ethical conduct in businesses and accounting. Crosslisted with: ACCT 430.

ACCT 531 - International Accounting

Hours: 3

The course exposes students to international financial reporting standards (IFRS) and related issues. Topics include comparative accounting, internationalization of capital markets, cross-border mergers and acquisitions, foreign currency translation, transfer pricing, and other issues.

ACCT 537 - International Taxes

Hours: 3

The course exposes students to international taxes, credits, planning, and transfer pricing concepts.

ACCT 538 - Individual Income Tax Accounting

Hours: 3

A study of income tax laws. Emphasis is given to the impact of the federal income tax on the individual taxpayer. Various research software and tools are utilized to solve practical tax problems.

ACCT 540 - Advanced Income Tax Accounting

Hours: 3

A study of taxation of partnerships, corporations, estates, and trusts under current federal income tax law. An emphasis will be on solving practical problems using tax research tools and software. Prerequisite: Acct 440.

ACCT 541 - Accounting Theory

Hours: 3

Selected contemporary and international issues in financial accounting will be covered with an emphasis on reading and interpreting professional accounting literature to prepare financial statements according to generally accepted accounting principles. This course is designed as a capstone overview of professional literature on financial accounting for majors in professional accountancy. However, the content is also appropriate for controllers and others interested in the application of generally accepted accounting principles. Prerequisites: ACCT 322, 521.

ACCT 550 - Sales, Franchise & Other Taxes

Hours: 3

This course explores taxes imposed by state and local governments. Taxes include sales, income, real estate, franchise, use, and other types of taxes. Students are exposed to different taxing bodies that impose taxes and the justifications and amounts subject to taxation. Students will use online tax research services.

ACCT 551 - Advanced Issues in Taxes

Hours: 3

This course examines advanced issues in taxes. Topics include multistate corporate taxation, individual taxes, international taxes, fiduciary responsibility and returns, and current topics. Students will use online tax research services.

ACCT 561 - Fraud Examination

Hours: 3

This course covers the principles and methodologies of detecting and deterring fraud using accounting, auditing, and investigative skills. Topics include skimming, larceny, misappropriations, fraudulent financial statements, interviewing witness and support for litigation.

ACCT 562 - Forensic and Investigative Accounting

Hours: 3

This course covers important topics associated with modern forensic accounting. Topics include fraud auditing, litigation support, valuation, cybercrime, and other key forensic topics.

ACCT 563 - Advanced Forensic Accounting

Hours: 3

This course builds on topics covered in Forensic and Investigative Accounting. Topics include fraud auditing, litigation support, valuation, cybercrime, and other key forensic topics. The objectives include understanding the practices used by public accountants, internal auditors, prosecutors, special agents, investigators, and others used to examine and prosecute civil and criminal financial violations.

ACCT 564 - Practicum in Forensics

Hours: 3

Students must solve possible or alleged financial improprieties in both civil and criminal environments using structured cases. Students will respond to situations presented by the instructor. Students will simulate evidence and discovery gathering, obtaining and serving subpoenas, data analysis, interviewing, prosecution, and related activities.

ACCT 568 - Business Law for Accountants

Hours: 3

Business Law and Regulation is the study of professional and legal responsibilities and legal implications of business transactions, particularly as they relate to accounting and auditing, and the application of that knowledge to common business transactions. This course provides knowledge of general business environment and business concepts needed to understand the underlying business reasons for and accounting implications of transactions. Our primary objective in this class is to transfer the body of knowledge needed to answer questions likely to appear on the CPA, CMA, CIA, or other professional examinations and to provide a foundation of knowledge of business law for accountants.

ACCT 569 - International Business Law

Hours: 3

The course is designed for accountants and others to study international business law. Students are exposed to international treaties, rules and, laws in a global environment.

ACCT 575 - Financial Statement Analysis

Hours: 3

This course presents a framework for business analysis and valuation using financial statements. Topics include accounting analysis, valuation theory and concepts, forecasting, equity security and credit analysis.

ACCT 576 - Fundamentals of Financial Planning

Hours: 3

This course exposes students to personal financial planning utilizing basic financial planning skills and tools. Topics include insurance, investment, income tax, business, retirement, and estate planning to some degree within this course. It is through some exposure to all of these sub-fields and discussion of how the planner facilitates effective planning in each of them that students will gain a more complete perspective of the field of financial planning and the requirements of being an effective financial planner.

ACCT 577 - Investment Planning

Hours: 3

This course focuses on the theory and practice of investment planning. Emphasizing the tools and techniques necessary to build a portfolio using both financial planning techniques and theories employed by the financial planning industry. Topics covered include but are not limited to: basics of investment planning and financial markets, investment portfolio risk-return relationship, portfolio management, investment theories, modern portfolio theory, fundamentals of portfolio design, diversification and allocation, fundamental analysis, mutual fund selection, and financial planning issues in asset management.

ACCT 580 - Internship in Accounting

Hours: 0-4

The goal of this course is to gain relevant accounting knowledge equal to or greater than the knowledge gained in a traditional accounting classroom setting. The student will gain work experience in the student's field of study by developing specific work related skills to improve marketability upon graduation. The student will also build a network of professional contacts. Prerequisites: 12 hours of upper level accounting must be complete and Departmental approval.

ACCT 588 - Independent Accounting Research

Hours: 3

This course challenges students to explore emerging and often controversial issues in accounting by using qualitative and/or quantitative research methodology. Students learn how to publish accounting research in peer reviewed publications using topics of interest.

ACCT 589 - Independent Study

Hours: 0-3

Individualized instruction/research at an advanced level in a specialized content area under the direction of a faculty member. May be repeated when the topic varies. Prerequisites: Consent of department head.

ACCT 595 - Accounting Research and Communication

Hours: 3

This applied course challenges students to research, analyze and communicate topics in accounting and/or tax by using qualitative and/or quantitative research methodology. Students also learn various effective methods accountants must use to communicate.

ACCT 597 - Special Topics

Hours: 1-4

Organized class. May be repeated when topics vary.