ACC 505 Financial Accounting  3 Credits
Reporting the financial results of operations and financial position to
investors, creditors, and managers; examination of problems that arise in the
preparation, analysis and use of accounting data, with emphasis on the use of
financial reports.
Offered: every fall & spring.

ACC 710 Managerial Accounting  3 Credits
Preparation and analysis of data used by management in planning, budgeting,
decision making, product costing, inventory valuation and performance
evaluation.
Prerequisite: MBA 505 or ACC 505.
Offered: Fall & summer.

ACC 707 Accounting Systems and Analytics  3 Credits
Development, organization, and implementation of manual and electronic
accounting information systems. Emphasis on flow charts and analysis,
modification, and improvement of existing systems.
Prerequisite: ACC 505.
Offered: every fall & spring.

ACC 711 Intermediate Financial Reporting I  3 Credits
First of a two-course sequence. In-depth accounting concepts and theories
pertaining to external financial reporting. Emphasis on theories surrounding
asset valuations, liability and equity measurements, income determination
and cash flows. Prerequisite: MBA 701
Prerequisite: ACC 701 OR MBA 701.
Offered: every fall & spring.

ACC 712 Intermediate Financial Reporting II  3 Credits
Second of a two-course sequence. In-depth accounting concepts and
theories pertaining to external financial reporting. Emphasis on theories
surrounding asset valuations, liability and equity measurements, income
determination and cash flows.
Prerequisite: MBA 711 OR ACC 711 grade of C-.
Offered: every fall & spring.

ACC 715 Basic Taxation  3 Credits
Provisions of Internal revenue Code relating to the determination of
income, exclusions, deductions and credits. Emphasis is on the individual
and sole proprietors. The course includes learning basic tax research and
communication skills.
Prerequisite: MBA 701 OR ACC 701.
Offered: every fall.

ACC 716 Advanced Taxation  3 Credits
Internal Revenue Code provisions relating to taxation of corporations,
shareholders; partnerships, partners, estates, trusts and multistate taxation.
Prerequisite: MBA 715 OR ACC 715.
Offered: every spring.

ACC 721 Advanced Financial Reporting  3 Credits
Accounting for corporate mergers and acquisitions, state and local
government, non-profit institutions and foreign exchange transactions.
Prerequisite: MBA 712 OR ACC 712.
Offered: every fall.

ACC 725 Auditing Theory and Practice  3 Credits
Generally accepted auditing standards and practice relevant to verification
of historical financial statements; responsibilities and ethics pertinent to the
public accounting profession; internal control evaluation; applying auditing
programs; development of working paper documentation; the application of
statistical sampling to gather audit evidence; the determination of the
appropriate audit report for a given audit situation.
Prerequisite: MBA 712 OR ACC 712.
Offered: every fall.

ACC 726 Information Systems Auditing  3 Credits
Information system control design and auditing in the internet, electronic
and paperless environment; management of security technology; operating
and application system processing controls; prevention of unauthorized
activity.
Prerequisite: C- or better in MBA 725 OR ACC 725.
Offered: every fall.

ACC 727 Advanced Audit  3 Credits
This course embeds the advanced study of auditing in an experiential
professional context through case analysis, simulations, and professional
standards. Emphasis is placed on the development of competencies such
as critical thinking, professional judgment, professional skepticism, oral and
written communication, ethical reasoning, and leadership and team building.
Broad exposure to the professional accounting/auditing literature assists
students in reflecting on course technical content.
Prerequisite: MBA 725 OR ACC 725.
Offered: every spring.

ACC 731 Data Analytics in Accounting  3 Credits
Data analytics theories and concepts applied to accounting settings.
Emphasis on business intelligence, data analytics models, data visualization,
data storytelling, and descriptive, predictive, and prescriptive analytics.
Students apply data analytic concepts through data storytelling and the use
of analytics software.
Offered: every fall & spring.

ACC 751 Seminar in Accounting Theory  3 Credits
Standard setting procedures at the U.S. and international levels, accounting
concepts and principles, contemporary accounting issues, concepts of
income determination, database/library research to support or oppose
accounting positions.
Prerequisite: MBA 711 or ACC 711.
Offered: every fall.

ACC 752 Enterprise Systems  3 Credits
Evaluating enterprise information, enterprise resource planning (ERP)
system design and functionality, data integrity, use of financial and non-
financial information for organizational decision-making, business process
improvement and risk management. Prerequisite: MBA 707
Prerequisite: MBA 707 OR ACC 707.
Offered: every spring.