

ACCOUNTING - ACC

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 610 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 & spring.

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 505.

Offered: every fall.

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 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.

Prerequisite: ACC 707 or BAN707.

Offered: every fall & spring.

ACC 741 Fraud Examination Detection and Deterrence 3 Credits

The course will concentrate on financial fraud, white-collar crime, how financial fraud is perpetrated, approaches to fraud investigations and documentation, and fraud detection and prevention. Ethical issues in fraud examination and investigation will be covered as well as strategies and tools for fraud deterrence in organizations.

Prerequisite: ACC 301 or ACC 711.

Offered: occasionally.

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 Strategic Performance Analytics 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.