

ACCOUNTING (ACCT)

ACCT 5000. Accounting Concepts (2)

This Accounting foundations course introduces students to Financial and managerial accounting principles. Some of the topics covered include: Transaction Types, Setting Up Accounts, Recording and Summarizing Transactions, Preparing Reports (Balance Sheets, Income Statements, Statement of Cash Flows), Analyzing Reports (Net Ratio, Quick Ratio, and Return on Investment, Return on Equity, Current Ratio, Activity Ratios), managerial concepts, budgeting, Break-even analysis, activity base costing, job order and process costing.

ACCT 5100. Core Concepts in Accounting (3)

This course covers accounting fundamentals related to both financial accounting and managerial accounting. Related to financial accounting, the course includes an introduction to the concepts, principles, and procedures pertaining to the preparation, analysis, and interpretation of income statement, retained earnings statement, balance sheet, and cash flows statement for service and merchandising companies with introduction to the measurement of inventory, receivables, liabilities, long-term assets, and stockholders equity. Managers need accounting information for planning, controlling, and effective utilization of the resources available to the company. Related to managerial accounting, the course includes an introduction to the concepts, techniques, and procedures pertaining to the preparation, analysis, and interpretation of accounting information for use by managers for planning, control, and other business decisions with emphasis on product costing, cost analysis, cost volume profit analysis, budgeting, standard costing, performance measurement, relevant costs for non-routine decisions, and analysis of financial statements.

ACCT 5110. Adv Manage Cost Acct for Exec (3)

Emphasis on the advanced and emerging issues pertaining to the nature, objectivism and procedures of cost analysis and control; theories of cost allocation; and uses of accounting information for decision making.

Prerequisites: ACCT 3110

ACCT 5120. Special Topics in Accounting (3)

Selected advanced topics in current accounting trends. This course will be offered as fits the needs and interests of the student and faculty.

ACCT 5200. Accounting for Managerial Deci (3)

This course emphasizes the use of accounting information to enhance the decision-making skills of managers. Concepts include an overview of the management accounting function within the organization, cost management and cost accumulation systems, planning and control systems, use of historical data in forecasting costs, and the use of accounting information in management decision-making. In addition, students will learn to read, understand and analyze Financial Statements (including Consolidated Financial Statements). Case readings will enhance students' critical thinking, problem solving, communication skills, and awareness of unethical financial reporting cases.

Prerequisites: ACCT 5000

ACCT 5210. VITA Preparation and Coordinat (3)

This course teaches students tax preparation and gives them the opportunity to participate in supervised tax preparation through the VITA program.

ACCT 5250. Advanced Topics in Taxation (3)

An introduction to the study of taxation for business entities. This course focuses on federal tax laws and regulations, as they pertain to business entities. Tax forms and software are used to determine the appropriate taxes for various cases. Primary emphasis is on C and S corporations and partnerships. The course includes the basic analysis of planning and compliance of most forms of corporate and partnership organization, operations, mergers and dissolutions. Tax strategies and implications for business decision-making and financial planning are analyzed. Professional ethics involving tax practices are emphasized.

Prerequisites: ACCT 3250

ACCT 5352. Adv Fin Acct & Inter. Issues (3)

Emphasis on financial reporting topics encountered in current practice. The theory of the firm is explored relative to investing and financing accountability and other issues of business combination and divestiture. Special purpose and variable interest entities and their related reporting and disclosure impact are stressed. Also emphasized are topics related to partnership formation and operation, termination, and liquidation. In addition the course covers accounting aspects related to legal reorganizations and liquidations, accounting for estates and trusts, segment and interim reporting, and the role of the Securities and Exchange Commission in financial reporting. Selected topics in international accounting are introduced. Practice applications with integrated financial, managerial, and income tax accounting cases may be included.

Prerequisites: ACCT 3352

ACCT 5370. Commercial law for Accountants (3)

This course is designed to help preparing students for their professional careers by familiarizing them with aspects of the law that are directly relevant to the practice of accounting. These topics are not only at work every day in business but are also tested on professional examinations such as the Uniform Certified Public Accounting (CPA) Exam. Specific topics include, but are not limited to, business organizations (including the law of corporations, partnerships, and limited liability companies), sales, commercial paper, secured transactions, documents of title, bankruptcy, securities regulations, and the legal liability of accountants. The course will be taught through a mixture of lectures and class discussions.

ACCT 5440. Govt & Non-Profit for Execs (3)

This course covers financial and managerial accounting and reporting for federal, state, and local governments, and non-governmental non-profit organizations such as hospitals and universities. Accounting information systems concepts and auditing of these organizations are also included.

Prerequisites: ACCT 3351

ACCT 5470. Forensic & Investigative Acct (3)

This course provides an overview of forensic and investigative accounting. Includes an understanding of the nature and development of forensic accounting, fraudulent financial reporting, employee fraud, and how to detect and prevent these accounting crimes. The course will also cover courtroom procedures, litigation management and support, cybercrime management, and business valuations.

Prerequisites: ACCT 3351

ACCT 5900. Accounting Research/Internship (3)

Students may use this course to identify and research issues in accounting. Developing the students' professional written communication skills would be an important component of this course. In the alternative, students may participate in professional accounting field work, under the direction of a faculty member, in a public accounting firm, corporate enterprise, or not-for-profit organization. Students will gain relevant practical experience which would build on prior coursework and provide an experiential knowledge base for their remaining graduate coursework.