

# ACCOUNTING (ACCT)

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## ACCT 590 - Experimental

A unique and specifically focused course within the general purview of a department which intends to offer it on a "one time only" basis and not as a permanent part of the department's curriculum.

Credits: 1-3

Term(s) Typically Offered: Offered as Needed

Enrollment is limited to Graduate level students.

## ACCT 595 - Workshop

A workshop is a program which is usually of short duration, narrow in scope, often non-traditional in content and format, and on a timely topic.

Credits: 1-6

Term(s) Typically Offered: Offered as Needed

Enrollment is limited to Graduate level students.

## ACCT 598 - Selected Topics

A Selected Topics course is a normal, departmental offering which is directly related to the discipline, but because of its specialized nature, may not be able to be offered on a yearly basis by the department.

Credits: 1-3

Term(s) Typically Offered: Offered as Needed

Enrollment is limited to Graduate level students.

## ACCT 612 - Corporate Accounting

Corporate Accounting provides both financial and non-financial managers with the skills and knowledge necessary to interpret and effectively use accounting information for decision-making. The course links theory with application of principles and concepts within the scope of the Code of Professional Conduct that prescribes the ethical conduct expected of its members. course material presents both U.S. and International Accounting standards to prepare students to succeed in global and diverse markets.

Credits: 3

Term(s) Typically Offered: Offered Fall & Spring Terms

Enrollment is limited to students with a program in Accountancy, Business Adm-Accountng/Finance, Business Adm-Management/Mrktng, Business Administration or Business Administration (OL).

Enrollment is limited to Graduate level students.

## ACCT 620 - Forensic Accounting

Forensic Accounting topics covered will include collecting, analyzing and evaluating evidence and interpreting and communicating findings. Several components of forensic accounting reviewed will include: 1) Fraud prevention and detection, 2) Fraudulent financial transactions including fraud schemes, internal controls to deter fraud, and auditing techniques; and 3) Fraud investigations including interviewing, tracing fraudulent transactions and report writing. ACCT 620 is dual listed as ACCT 320.

Credits: 3

Term(s) Typically Offered: Offered Fall Terms

Enrollment is limited to students with a program in Accountancy, Business Adm-Accountng/Finance, Business Adm-Management/Mrktng, Business Administration or Business Administration (OL).

Enrollment is limited to Graduate level students.

## ACCT 622 - Fraud Examination

This course is designed as a case-study approach that enables students to identify key signs of fraud in financial statements. This course might also cover types of fraud, sources of evidence, and analysis of internal and external fraud schemes with an emphasis on the skills needed to identify, investigate and litigate fraud and forensic accounting allegations.

Credits: 3

Term(s) Typically Offered: Offered Summer Terms

Enrollment is limited to Graduate level students.

## ACCT 623 - Non-Profit/Government Accounting

This course is designed to provide students with a detailed understanding of accounting and reporting for federal, state and local governments in accordance with pronouncements issued by the Governmental Accounting Standards Board (GASB). This course will also cover the unique accounting and financial reporting needs of governmental, non-governmental, and non-profit organizations.

Credits: 3

Term(s) Typically Offered: Offered Summer Terms

Enrollment is limited to Graduate level students.

## ACCT 626 - Budgeting, Performance Management, and Cost Analysis

This course is based on the study of the concepts, measures, techniques, and approaches for strategic and operational decision-making based on managerial and cost accounting. The emphasis is on understanding and developing accounting and economic concepts for decision making within profit-making organizations related to such topics as short-term and long-term planning, performance measurement, and traditional and contemporary product costing systems. The course will emphasize the application of concepts and approaches to small and large-sized domestic and global organizations. Contemporary strategic and operational decision-making issues are stressed, as well as how use of information provided by costing systems and cost analysis informs strategic and operational decision-making.

Credits: 3

Term(s) Typically Offered: Offered Spring Terms

Enrollment is limited to Graduate level students.

## ACCT 628 - Financial Statement Analysis

This course includes an evaluation of publicly traded company financial statements and related note disclosures to understand a company's current and future performance as well as financial condition. The focus of the course is on comprehensive analysis of financial statements using different techniques to determine the operating efficiency, profitability and financial risk of a company.

Credits: 3

Term(s) Typically Offered: Offered Fall Terms

Enrollment is limited to Graduate level students.

**ACCT 629 - Accounting Data Analytics**

This course examines the emerging roles of accounting analytics in business, auditing, and tax contexts. Technological advances have allowed the capture and economic storage of massive accounting and business data; this course focuses on how to productively gather and apply Big Data to a variety of accounting related contexts. Students will learn to understand the data within major accounting information systems and generate meaningful accounting and auditing analytics from the data. A deep understanding of accounting flows, processes, and controls is critical to understanding and building meaningful accounting and auditing analytics. ACCT 629 is dual listed as ACCT 429.

Prerequisite: ACCT 230<sup>D</sup>

<sup>D</sup> Requires minimum grade of D.

Credits: 3

Term(s) Typically Offered: Offered Spring Terms

Enrollment is limited to Graduate level students.

**ACCT 630 - Risk Analysis and Internal Control**

This course examines fundamentals of risk assessment, including an overview of corporate governance, risk assessment essentials, audit universe, audit engagement, risk appetite, and fraud. Failures in risk management and causes will be reviewed. Additionally, exploration of internal controls, including preventive controls, essential components of internal control, and inherent limitations of internal controls are explored.

Credits: 3

Term(s) Typically Offered: Offered Spring Terms

Enrollment is limited to Graduate level students.

**ACCT 631 - Federal Corporate Tax**

This course will explore how important features of the Internal Revenue Code influence decisions regarding how to organize and structure business operations and selection of the most appropriate form of doing business. Tax planning is an integral part of the course. Also, the course will explore income shifting, tax deductions, tax credits, and income exclusions as it relates to corporate tax.

Credits: 3

Term(s) Typically Offered: Offered Fall Terms

Enrollment is limited to Graduate level students.

**ACCT 639 - Auditing Systems**

This course examines fundamental concepts related to an information systems audit; including the role of the information systems auditor in systems development. Computer based system controls and identification of appropriate audit procedures for a secure information system are also studied.

Credits: 3

Term(s) Typically Offered: Offered Spring Terms

Enrollment is limited to Graduate level students.

**ACCT 640 - Business Law**

Examines the legal aspects of business and focuses on contracts, property law, sales, product liability, secured transactions, insurance, negotiable instruments, banking and bankruptcy and securities regulation. Students analyze applicable provisions of the Uniform Commercial Code and cases and problems on the above topics. Students will also investigate ways to minimize risks in international business transactions using legal means.

Credits: 3

Term(s) Typically Offered: Offered Summer Terms

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Enrollment is limited to Graduate level students.

**ACCT 690 - Experimental**

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Credits: 1-3

Term(s) Typically Offered: Offered as Needed

Enrollment is limited to Graduate level students.

**ACCT 695 - Workshop**

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Credits: 1-6

Term(s) Typically Offered: Offered as Needed

Enrollment is limited to Graduate level students.

**ACCT 698 - Selected Topics**

A Selected Topics course is a normal, departmental offering which is directly related to the discipline, but because of its specialized nature, may not be able to be offered on a yearly basis by the department.

Credits: 1-3

Term(s) Typically Offered: Offered as Needed

Enrollment is limited to Graduate level students.

**ACCT 700 - Independent Study**

Independent Study courses give students the opportunity to pursue research and/or studies that are not part of the university's traditional course offerings. Students work one on one or in small groups with faculty guidance and are typically required to submit a final paper or project as determined by the supervising professor.

Credits: 1-3

Term(s) Typically Offered: Offered as Needed

Enrollment is limited to Graduate level students.

**ACCT 790 - Experimental**

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Credits: 1-3

Term(s) Typically Offered: Offered as Needed

Enrollment is limited to Graduate level students.

**ACCT 795 - Workshop**

A workshop is a program which is usually of short duration, narrow in scope, often non-traditional in content and format, and on a timely topic.

Credits: 1-6

Term(s) Typically Offered: Offered as Needed

Enrollment is limited to Graduate level students.

**ACCT 798 - Selected Topics**

A Selected Topics course is a normal, departmental offering which is directly related to the discipline, but because of its specialized nature, may not be able to be offered on a yearly basis by the department.

Credits: 1-3

Term(s) Typically Offered: Offered as Needed

Enrollment is limited to Graduate level students.