

ACCOUNTING (ACCT)

ACCT 5000 Preparatory Course in Accounting

Credits: 0 (0-0-0)

This is a preparatory course in accounting that will serve as a refresher course required for all students who attend the Online Pathways MBA program. TSI Restriction(s): None

Prerequisites: None.

Restrictions: Students cannot enroll who have a major in Business Administration. Enrollment is limited to Graduate level students.

ACCT 5035 Accounting Capstone Lab

Credits: 0 (0-0-0)

This class provides resources to help prepare students for the COB Exit Exams, and includes the administration of those exams and competency skills assessment. This course should be taken concurrently with ACCT 5395 for MPA students, and must be taken in the final semester before graduation.

Prerequisites: Must be taken during the final semester before graduation.

Corequisites: ACCT 5395.

Restrictions: Undergraduate level students may not enroll.

ACCT 5150 Foundations of Financial Acct

Credits: 1.5 (1.5-0-0)

An introduction to financial accounting principles and procedures for graduate students with limited background in accounting or business. The course will include the study of the measurement and reporting issues and their effect on revenue and expense recognition, equity, and other related items.

Restrictions: Enrollment is limited to Graduate level students.

ACCT 5151 Foundations of Managerial Acct

Credits: 1.5 (1.5-0-0)

An introduction to managerial accounting principles and procedures for graduate students with limited background in accounting or business. The course will include the study of managerial accounting issues, including enterprise planning and control.

Prerequisites: ACCT 5150 or equivalent.

Restrictions: Enrollment is limited to Graduate level students.

ACCT 5307 Acct Information Systems

Credits: 3 (3-0-0)

Requirements, constraints, elements, and considerations in design, implementation, auditing and housekeeping of accounting systems in relation to the total information systems for business decisions on a computerized data processing basis. This course includes a project using the SAP enterprise resource management system (ERP) which comprises 30% of course content.

Restrictions: Undergraduate level students may not enroll.

ACCT 5308 Accounting Ethics

Credits: 3 (3-0-0)

Application of ethical theory, philosophy, and principles including the concepts of ethical reasoning, integrity, objectivity, independence, and other core values.

Restrictions: Undergraduate level students may not enroll.

ACCT 5310 Responsibility & Practice Mgmt

Credits: 3 (3-0-0)

An in-depth study of specialized knowledge and accounting skills practiced by CPAs to collect, analyze, and evaluate evidential matter and to interpret and communicate expert opinions in a courtroom, boardroom, or other legal/administrative venue.

Restrictions: Enrollment is limited to Graduate level students.

ACCT 5311 Managerial Accounting

Credits: 3 (3-0-0)

Introduction to managerial accounting as it is used to plan, evaluate and control an organization. Emphasis on budgeting, standard costing, and analysis of costs and profits. (Formerly: Seminar in Managerial Accounting)

Restrictions: Enrollment is limited to Graduate level students. Enrollment limited to students in a Master of Business Admin degree.

ACCT 5312 Fundamental Forensic Acct

Credits: 3 (3-0-0)

Fundamentals of forensic knowledge and practice with an emphasis on evidence preservation, court rules, rules of evidence and discovery, and serving as an expert witness.

Prerequisites: ACCT 3314 and ACCT 4314.

Restrictions: Enrollment is limited to Graduate level students.

ACCT 5314 Advance Accounting Problems

Credits: 3 (3-0-0)

Accounting principles for partnerships, estates, and trusts, debt restructuring, reorganizations and liquidations, interim financial reporting and segmentation, foreign currency transactions and translation, leverage buyouts.

Prerequisites: ACCT 3304.

Restrictions: Undergraduate level students may not enroll.

ACCT 5316 Advance Income Tax Problems

Credits: 3 (3-0-0)

Particular attention given to tax regulations applicable to partnerships and corporations together with preparation of federal income tax returns for such businesses. Consideration also given to federal gift and estate tax.

Prerequisites: ACCT 3305.

Restrictions: Enrollment is limited to Graduate level students.

ACCT 5317 Accounting & Tax Research

Credits: 3 (3-0-0)

This course examines both professional and academic research methods. Students use commonly available research databases, including (but not limited to) LEXUS/NEXUS, RIA Checkpoint, CCH, EDGAR, and the Government Publishing Office. This course is the equivalent of 3 semester hours of Accounting Research.

Restrictions: Enrollment is limited to Graduate level students.

ACCT 5318 Financial Statement Analysis**Credits:** 3 (3-0-0)

Development of a framework for the analysis of financial statements: study of the firm's competitive environment and business strategy, critical review of accounting quality, assessment of financial condition, and evaluation of future prospects.

Prerequisites: Admission to MPA program.

Restrictions: Enrollment limited to students in the MPACC program. Enrollment is limited to Graduate level students.

ACCT 5319 Special Probs in Accounting**Credits:** 3 (3-0-0)

Study, research or internship in accounting. May be repeated once for credit.

Prerequisites: consent of instructor.

Restrictions: Enrollment is limited to Graduate level students.

Repeat Status: Course may be repeated 1 time(s).

ACCT 5327 Advanced Auditing**Credits:** 3 (3-0-0)

In-depth examination of auditor legal and ethical responsibilities, audit procedures, statistical sampling, information systems audits, internal/operational audits, and other contemporary auditing topics. focus is placed on the application of auditing resources commonly used in practice.

Prerequisites: ACCT 4311.

Restrictions: Enrollment is limited to Graduate level students.

ACCT 5330 Fraud Examination**Credits:** 3 (3-0-0)

The use of specific accounting procedures for detecting and preventing fraud. Emphasis is placed on professional ethics, prevention, detection, and investigation methods to help minimize firms' exposure to losses. The course is structured enhance the student's ability to understand the pervasiveness of occupational fraud, to assess risk.

Prerequisites: ACCT 5337.

Restrictions: Enrollment is limited to Graduate level students.

ACCT 5331 Accounting Analytics**Credits:** 3 (3-0-0)

Introduces data analytics for accounting with a focus on analytical techniques for decision making and the examination of big data involving accounting information. It applies data analytics techniques to accounting areas such as financial accounting, managerial accounting, auditing, and tax. Hands-on experiences will develop skills useful in data analytics for accounting professionals and provide data-driven insights and recommendations.

Prerequisites: ACCT 5307.

Restrictions: Undergraduate level students may not enroll.

ACCT 5337 Advanced Forensics**Credits:** 3 (3-0-0)

An in-depth study of specific knowledge areas of forensic accounting, including federal tax fraud, bankruptcy, mergers and acquisitions, disclosure misrepresentations, Foreign Corrupt Practices Act, misappropriations, embezzlements, securities law violations, RICO, and antitrust violations.

Prerequisites: ACCT 5312.

Restrictions: Enrollment is limited to Graduate level students.

ACCT 5341 Adv Cost Managerial Acct**Credits:** 3 (3-0-0)

Planning and control of cost elements; analysis of costs and profits; and current topics in cost/managerial accounting.

Prerequisites: ACCT 3314.

Restrictions: Enrollment is limited to Graduate level students.

ACCT 5342 Developing Advocacy Skills for Accountants**Credits:** 3 (3-0-0)

Developing Advocacy Skills for Accountants is a course in applied practice in research, preparation, and presentation of evidence and testimony as an expert witness. The course comprises case studies, legal research, written and oral presentations of findings and of expert opinion, and experience in a courtroom environment. (Moot Court) This course is the "capstone" course for the Forensic Accounting Track.

Prerequisites: ACCT 5337.

Restrictions: Enrollment is limited to Graduate level students.

ACCT 5350 Internship in Accounting**Credits:** 3 (0-0-3)

An off-campus learning experience allowing the application of accounting skills in an actual work setting. This course will count towards the hours required for the CPA exam only if the internship requirements set by the State Board of Public Accountancy are met.

Prerequisites: Approval of a faculty coordinator, department chair, and College of Business Dean.

Restrictions: Enrollment is limited to Graduate level students.

ACCT 5395 Prof Accounting Application**Credits:** 3 (3-0-0)

This is the capstone course for the Masters of Professional Accountancy (MPA) program. The course requires students to integrate, extend, analyze, and apply knowledge gained in the MPA program to demonstrate mastery of the accounting discipline. The course uses a thematic approach that focuses on internal and external reporting issues and choices in accounting policy at the macro and micro levels. Concepts from cost/managerial accounting, accounting information systems, auditing, and taxation will be applied. Course must be taken during in the last semester with the approval of graduate advisor.

Corequisites: BUAD 5135.

Restrictions: Enrollment is limited to Graduate level students.