

ACCT Accounting

ACCT 2030 Survey of Accounting

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

A study of the theory and application of accounting concepts used to gather and report economic information to users within and outside of the organization. The course stresses the use of accounting information for decision making within the framework of a free economy. Open to non-BBA students. Credit for graduation can only be granted for either ACCT 2030 or ACCT 2101 and ACCT 2102. Credit for graduation can only be granted for either ACCT 2030 or ACCT 2101 and ACCT 2102.

ACCT 2101 Principles of Accounting I

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

The theory and application of financial accounting concepts for reporting financial information to outside users. The course stresses the relationship between the rules by which financial statements are prepared and the use of financial statement information for decision making. Credit for graduation can only be granted for either ACCT 2030 or ACCT 2101 and ACCT 2102.

Prerequisite(s): A minimum grade of "C" in all of the following: BUSA 1105 and prior or current enrollment in ENGL 1102 and CISM 2530 and MATH 1441 or MATH 1232.

ACCT 2102 Principles of Accounting II

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

The theory and application of managerial accounting concepts. The course stresses the use of accounting information for decision making and the role of managerial accounting in a business environment.

Prerequisite(s): A minimum grade of "C" in all of the following: ACCT 2101, CISM 2530, ENGL 1102, MATH 1232 or MATH 1441, ENGL 1101 or WRIT 1101.

ACCT 2106 Environment of Business

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

ACCT 3111 Inter Accounting I (SSU)

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

ACCT 3112 Intermediate Accounting II-SSU

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

ACCT 3131 Intermediate Accounting I

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

The conceptual framework behind financial accounting, reporting and current practice in the preparation of financial statements including the income statement and balance sheet is the focus of this course. This includes accounting for changes and errors in financial reporting, income recognition, financial accounting disclosure, and analysis of financial statements through percentage and ratio analysis. Recent developments at the FASB, SEC and IASB are reviewed as an essential part of this course and students should be prepared to critically examine prospective financial accounting standards. The course stresses problem solving, critical thinking and research skills.

Prerequisite(s): A minimum grade of "C" in all of the following: ACCT 2101, ACCT 2102, CISM 2530, MATH 1232 or MATH 1441, ENGL 1101 or WRIT 1101 and ENGL 1102.

ACCT 3132 Intermediate Accounting I

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

This course is a continuation of ACCT 3131. This course focuses on the accounting treatment for assets and liabilities including cash; current receivables; inventories; property, plant and equipment; intangible assets; current liabilities and contingencies; and long-term liabilities and receivables. The financial statements of several public companies are reviewed and a detailed analysis of these statements is an essential part of this course.

Prerequisite(s): A minimum grade of "C" in ACCT 3131 and ACCT 2102.

ACCT 3231 Managerial Accounting II

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

Preparation and analysis of information to assist management in decision making, learning, planning, and controlling business activities. The use of management accounting information for costing products and services, budgeting, pricing and product mix decisions, and evaluating operating performance are emphasized.

Prerequisite(s): A minimum grade of "C" in ACCT 2102, CISM 2530, ENGL 1102, MATH 1232 or MATH 1441, ENGL 1101 or WRIT 1101.

ACCT 3330 Income Tax

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

Introduction to the basic concepts of federal income tax with a focus on taxation of individuals.

Prerequisite(s): A minimum grade of "C" in ACCT 3131.

ACCT 3530 Tax Aspects of Business Decisions

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

An introduction to basic tax, business, and legal concepts instrumental in decreasing federal taxes. The course stresses problem solving, critical thinking, and application of skills necessary to reduce taxes. Open to either non-accounting BBA or Non-BBA students. Will not substitute for ACCT 3330.

Prerequisite(s): A minimum grade of "C" in ACCT 2101, ACCT 2102 or ACCT 2030.

ACCT 4030 Special Topics in Accounting

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

A customized course that allows students to pursue further study in a specific accounting topic at the frontier of an area of research or a contemporary topic related to current real-world events.

ACCT 4130 Accounting Information Systems

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

An introduction to how accounting activities are implemented and integrated in manual and computer-based accounting information systems. Topics include AIS components, transaction cycles, system development, internal control, the relationship between AIS design and the audit process, and the effects of technology. The course stresses problem solving, critical thinking, and computer application skills.

Prerequisite(s): A minimum grade of "C" in ACCT 3131.

ACCT 4131 International Accounting

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

Examination of accounting issues and business operations in a global environment. Topics include foreign market currency systems, inflation and currency translation methodology, and international auditing and taxation issues impacting multinational corporations and individuals involved in exports, services, or capital transactions at an international level.

Prerequisite(s): A minimum grade of "C" in ACCT 3132, Accounting majors only.

ACCT 4133 Intermediate Accounting III

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

The capstone of the intermediate accounting sequence, this course is a continuation of ACCT 3132. Advanced accounting topics including accounting changes and error corrections, stockholders equity, accounting for income taxes, accounting for pensions and other post-retirement benefits, accounting for leases, and the statement of cash flows are the basis for this course.

Prerequisite(s): A minimum grade of "C" in ACCT 3132 and ACCT 3330, Accounting majors only.

ACCT 4430 Auditing

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

Develops the background to understand the auditing process and judgments made by auditors. Topics include external, internal and governmental auditing.

Prerequisite(s): A minimum grade of "C" in all of the following: ACCT 3132 and prior or concurrent enrollment in ACCT 4130. Accounting majors only.

ACCT 4530 Governmental and Institutional Accounting**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

An introduction to accounting and financial reporting for state and local governments and not-for-profit entities. Financial management and accountability considerations particular to government and not-for-profit organizations are emphasized.

Prerequisite(s): A minimum grade of "C" in ACCT 3131, Accounting majors only.

ACCT 4631 Fraud Examination**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

This course takes a look at fraud by examining the pervasiveness of, and the causes, of fraud and white-collar crime in our society. Other topics to be explored include financial crime statutes, evidence gathering and admissibility, types and elements of fraud, general investigative methods, and report writing.

Prerequisite(s): A minimum grade of "C" in ACCT 2101 or ACCT 2030 and junior status.

ACCT 4632 Fraud Schemes Fraud Schemes**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

This course takes a look at the 44 most common fraud schemes, including how they work and how they can be effectively detected, investigated, and prevented.

Prerequisite(s): A minimum grade of "C" in ACCT 2101 or ACCT 2030 and junior status.

ACCT 4633 Forensic Interviews and Interrogation**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

This course examines the distinctions between interviews and interrogations and how each can be used in resolving criminal or civil allegations. Other topics to be explored include the verbal and nonverbal cues indicating truth or deception, preparation of interview memoranda, and obtaining and preparing legally-admissible admission statements.

Prerequisite(s): Junior Status.

Cross Listing(s): LSTD 4633.

ACCT 4790 Internship in Accounting**3-6 Credit Hours. 0 Lecture Hours. 0 Lab Hours.**

A supervised work-study program in selected business and accounting firms throughout the southeast. Any student enrolled in the internship program will be required to work for one full semester.

Prerequisite(s): junior standing.

ACCT 4830 Special Problems in Accounting**3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.**

A customized course that is under the direction of a faculty sponsor. The course is designed to offer students an opportunity to pursue studies at a level or on topics not covered in scheduled courses. The scope and nature of the material covered is determined in consultation with faculty sponsor.

ACCT 4890 Directed Study in Accounting**3 Credit Hours. 0-3 Lecture Hours. 0 Lab Hours.**

Designed for independent study and research in selected areas of accounting under faculty supervision.

ACCT 5232 Managerial Accounting III**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

Continues the study of management accounting by focusing on current topics in the areas of 1) controllership, 2) applications and implications of modern costing and management accounting techniques, including advanced costing techniques, performance measurement, and process analysis, and 3) the legal, corporate and professional responsibilities of accounting departments. Specific topics may vary from year to year.

Prerequisite(s): A minimum grade of "C" in ACCT 3231, Accounting majors only.

Cross Listing(s): ACCT 5232G.

ACCT 5232G Managerial Accounting III**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

Continues the study of management accounting by focusing on current topics in the areas of 1) controllership, 2) applications and implications of modern costing and management accounting techniques, including advanced costing techniques, performance measurement, and process analysis, and 3) the legal, corporate and professional responsibilities of accounting departments. Specific topics may vary from year to year. Graduate students will complete assignments beyond the scope of the undergraduate requirements. These assignments require higher-level mastery of the subject matter and additional deliverables representative of graduate-level work, as determined by the instructor.

Prerequisite(s): A minimum grade of "C" in ACCT 3231 or permission of the School of Accountancy director.

Cross Listing(s): ACCT 5232.

ACCT 5330 Taxation of Corporations and Partnerships**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

A study of the laws involving the formation, operation, and liquidation of corporations, S corporations, and partnerships.

Prerequisite(s): A minimum grade of "C" in ACCT 3330, Accounting majors only.

ACCT 6130 Accounting and Control**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

Provides an overview of financial and management accounting. It illustrates how financial accounting information is generated, analyzed, and used for external reporting purposes and how management accounting information is used in management decision making. Differences in accounting practices between and among nations are also explored.

Prerequisite: Admitted to the Masters of Accounting program or permission of the School of Accountancy director.

ACCT 7130 Seminar in Financial Accounting**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

A study of business combinations, consolidation of financial statements of affiliated companies, multinational operations, foreign currency transactions, translation of foreign currency financial statements, reporting disaggregated information, and interim financial statements.

Prerequisite(s): A minimum grade of "C" in ACCT 4133 and admitted to the Masters of Accounting program, or permission of the School of Accountancy director.

ACCT 7131 Selected Topics in Accounting**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

This course is designed to offer students an opportunity to pursue studies at a level or on topics not covered in existing graduate courses. The scope and the nature of the material covered is determined in consultation with the faculty sponsor.

Prerequisite(s): Admitted to the Masters of Accounting program, or permission of the School of Accountancy director.

ACCT 7132 Theory of Accounting**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

A study of historical and contemporary developments of accounting theory, policy, and reporting procedures. The objectives of financial reporting are reviewed within the conceptual framework of accounting and the accounting standard setting process. Particular emphasis is placed on financial accounting theory formulation and the application of accounting theory to selected contemporary issues.

Prerequisite(s): Admitted to the Masters of Accounting program or permission of the School of Accountancy director.

ACCT 7134 Financial Reporting and Analysis**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

This course focuses on the interpretation of financial statement information for decision making. Topics include understanding the importance of industry context and the firm's own strategic choices in evaluating the financial statement; assessing the quality of financial statement information and recognizing situations where more stringent forensic accounting measures might be appropriate; evaluating profitability and risk; associating subsets of the available analytical tools with the kinds of decisions for which they are most appropriate; and recognizing the effects of GAAP on the input variables of various firm valuation models. Includes coverage of recent relevant legislation and pronouncements of the FASB, SEC and IASB.

Prerequisites: Admission to the Masters of Accounting program or permission of the School of Accountancy director.

ACCT 7230 Accounting for Executives**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

A study of financial accounting and reporting, management accounting, and financial control. This course covers generally accepted accounting principles as the basis for financial statement analysis. The course also covers how management accounting information is used in pricing and product mix decisions, in decisions to improve existing activities and processes, and in performance measurement in decentralized operating units.

Prerequisite(s): A minimum grade of "C" and prior or concurrent enrollment in MGNT 7331.

ACCT 7330 Taxation of Corporations and Partnerships**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

A study of the laws of taxation involving the formation, operation, and liquidation of corporations, S corporations, and partnerships.

Prerequisite(s): A minimum grade of "C" in ACCT 3330, and admitted to the Masters of Accounting program, or permission of the School of Accountancy director.

ACCT 7331 Taxation of Pass-Through Entities**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

The federal income taxation of pass-through entities, including partnerships (LLC), S corporations, and trusts and estates. The income tax aspects of each of these entities are examined with regard to formation, operation, allocation of income among owners (or beneficiaries), distributions and liquidation.

Prerequisite(s): A minimum grade of "C" in ACCT 7330 or concurrent enrollment in ACCT 7330, and admitted to the Masters of Accounting program, or permission of the School of Accountancy director.

ACCT 7332 Multijurisdictional Taxation**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

Addresses the increased importance of international, multistate, and e-business taxation in today's global environment. Introduces students to the principles guiding nexus, geographic allocation of income, and avoidance of double taxation. Develops an understanding of the U.S. tax rules that may apply to income involving the US and another country, and compares these with the multistate tax rules. Deals with the tax implications of business conducted electronically.

Prerequisite(s): A minimum grade of "C" in ACCT 7330 or concurrent enrollment in ACCT 7330, and admitted to the Masters of Accounting program, or permission of the School of Accountancy director.

ACCT 7334 Tax Research**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

Application of research techniques to income tax and other tax planning; case studies and reports. This course provides the student with the opportunity to analyze, critique, and do practical tax research. Emphasis is placed on research methodology rather than on technical or legal knowledge of the tax law.

Prerequisite(s): A minimum grade of "C" in ACCT 3330, and admitted to the Masters of Accounting program, or permission of the School of Accountancy director.

ACCT 7430 Seminar in Auditing**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

Advanced topics in independent, internal, and governmental auditing.

Prerequisite(s): A minimum grade of "C" in ACCT 4430, and admitted to the Masters of Accounting program, or permission of the School of Accountancy director.

ACCT 7431 Auditing Practice**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

Practical and theoretical components are considered related to auditing topics including auditing in the computer environment, conducting auditing research, and report writing.

Prerequisite(s): A minimum grade of "C" in ACCT 7430, and admitted to the Masters of Accounting program, or permission of the School of Accountancy director.

ACCT 7530 Seminar in Accounting Information Systems**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

Develops an understanding and appreciation for the design, analysis, development and implementation of computer-based accounting information systems with an emphasis on control and management issues of this accounting function. Practical application will be examined through computer projects and systems' cases.

Prerequisite(s): A minimum grade of "C" in ACCT 4130, and admitted to the Masters of Accounting program, or permission of the School of Accountancy director.

ACCT 7634 Fraudulent Financial Reporting**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

While asset theft fraud is well covered in the two fraud examination courses, additional training in financial statement fraud is needed due to the technical nature of accounting and reporting standards. This course demonstrates how financial statement analysis can be used to uncover fraudulent financial reporting. In addition, the most common methods for "cooking the books" will be examined along with strategies for detecting and investigating such schemes.

Prerequisite(s): A minimum grade of "C" in ACCT 4133, and admitted to the Masters of Accounting program, or permission of the School of Accountancy director.

ACCT 7635 Fraud and Society**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

This course examines the numerous legislative, administrative, and other societal remedies that have emerged in response to white-collar crime. Such remedies encompass securities fraud, environmental crimes, anti-trust violations, bribery, money laundering, and corporate governance (e.g. Sarbanes-Oxley Act of 2002).

ACCT 7636 Expert Witnessing**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

This course examines the role of accountants as either testifying or consulting experts in legal disputes involving professional negligence cases, securities fraud, business/partnership disputes, business interruption losses, business valuations, and marital disputes. Topics include how to communicate opinions effectively at deposition, at trial, and in written report; the law and procedure dealing with experts; ethics; and how to deal with attorneys.

ACCT 7637 Forensic Accounting Capstone**3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.**

This is an integrative capstone course with potentially many modes of delivery including instruction from multiple professors, use of comprehensive cases, mock trails, and panel and round robin discussions of current issues. Guest speakers may present, or students may report on various projects that they have been conducting either independently or in groups. Students may be assigned projects designed to assist in their preparation to sit for the Certified Fraud Examiner (CFE) exam. To successfully complete this course, students must demonstrate a growing mastery of the skills required of the forensic accountant.

Prerequisite(s): A minimum grade of "C" in ACCT 7634, ACCT 7635 and ACCT 7636, or permission of the School of Accountancy director.

ACCT 7638 Business Valuation

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

This class focuses on determining the fair values of individual tangible and intangible assets, as well as the overall value of a business and includes calculating fair values for financial reporting. The three valuation approaches (Market Approach, Income Approach, and Asset Approach) are covered in depth along with the professional standards, developing the cost of capital, and applying valuation adjustments (discounts and premiums).

Prerequisite(s): A minimum grade of "C" in ACCT 4133, and admitted to the Masters of Accounting program, or permission of the School of Accountancy director.

ACCT 7639 Cyber Forensics and Data Analytics

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

This course addresses the scientific aspects of classic computer forensic tools and technologies used to recover data and conduct appropriate analysis to improve individual computer, networks and mobile technology performance. In cyber forensics these tools and technology are used to facilitate: 1 – Collection of data while preserving the integrity of the data; 2 – Examination of data using manual and automated methods to assess and extract data of interest; 3 - Employ data analytics methods and techniques to derive useful information from relevant data; 4 – Reporting the actions used, how tools and procedures were selected, determine what other actions need to be performed, securing identified vulnerabilities and improving existing security controls. In cyber forensics and data analytics digital evidence is married to the practical side of financial forensic investigations and includes the use of digital evidence in legal settings.

Prerequisite(s): Admitted to the Masters of Accounting program or permission of the School of Accountancy director.

ACCT 7680 Professional Problems

3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.

The course is a comprehensive update of accounting regulations, laws, and standards.

Prerequisite(s): Admitted to the Masters of Accounting program or permission of the School of Accountancy director.

ACCT 7730 Internship in Accounting

3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.

A supervised work-study program of specified length in selected business and accounting firms.

Prerequisite(s): Admitted to the Masters of Accounting program or permission of the School of Accountancy director.

ACCT 7899 Directed Study in Accounting

1-3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.

Designed for independent study and research in selected areas of accounting under faculty supervision.

Prerequisite(s): Admitted to the Masters of Accounting program or permission of the School of Accountancy director.