ACCT Accounting

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 be given an extra assignment determined by the instructor that undergraduates will not be required to do.
Cross Listing(s): ACCT 5232.

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.

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.

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 nature of the material covered is determined in consultation with the faculty sponsor.
Prerequisite(s): A minimum grade of "C" in ACCT 7130.

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.

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 MAcc program or consent of the Director of the School of Accountancy.

ACCT 7230  Accounting for Executives
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of management accounting and control information. This course shows how to make pricing and product mix decisions, how to improve existing activities and processes, how to measure performance in decentralized operating units, and how to align organizational activities with long-term strategic objectives, both in a domestic and international setting.
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 involving the formation, operation, and liquidation of corporations, S corporations, and partnerships.
Prerequisite(s): A minimum grade of "C" in ACCT 3330.

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" and prior or concurrent enrollment in ACCT 7330 and qualified for or admitted to the Masters of Accounting program or equivalent qualifications, or permission of the instructor.

ACCT 7332  Multijurisdictional Taxation
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Addresses the increased importance of international, multistate, and ebusiness 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" and prior or concurrent enrollment in ACCT 7330, or permission of the instructor.

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.

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.

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.

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.
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.

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, antitrust 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 trials, 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.

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.

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): Admission to the MAcc program or permission of the Director of the School of Accountancy.

ACCT 7640 Professional Problems
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
The course is a comprehensive update of accounting regulations, laws, and standards.

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.

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.
Cross Listing(s): ACCT 7899S.

ACCT 7899S 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.
Cross Listing(s): ACCT 7899.