

ACCOUNTING (ACCT)

ACCT 403 - INTRODUCTION TO ACCOUNTING

Accounting process and use of accounting information in business decisions. Topics include accounting equation, data accumulation, accounting cycle, financial reports, and basic accounting principles.

Credits: 3

Course Notes: May be required for entry to MSA/MSAF programs; see your advisor. Not applicable for credit in the College of Business graduate degree programs.

ACCT 405 - ACCOUNTING FOR EXECUTIVES

Functions of the modern executive including the duties, expectations, and responsibilities. Topics from both financial and managerial accounting.

Course materials are case oriented.

Credits: 3

ACCT 406 - ISSUES IN ASSET VALUATION

Accounting theory associated with asset valuation; focus on the balance sheet. Topics include accounts receivable, depreciation, bonds, investments, and owners' equity.

Credits: 3

Course Notes: Internet required. Acct 210 or equivalent with grade of B or higher required.

ACCT 407 - ISSUES IN INCOME DETERMINATION

Accounting theory associated with income determination; focus on income statement and cash flow statement. Topics include pensions, leases, revenue recognition, and earnings per share.

Credits: 3

Prerequisites: ACCT 406

Course Notes: Acct 210 and 211, or equivalents, with a min grade of B. Internet required.

ACCT 414 - ADVANCED ACCOUNTING

Accounting theory for partnerships and fiduciaries, advanced corporate concepts, investments, business combinations, branches, consolidated financial statements, corporate reorganizations, installment sales, and consignments.

Credits: 3

Prerequisites: ACCT 406

ACCT 433 - PROFESSIONAL PRACTICE OF AUDITING

Advanced and intensive study of auditing theory including statements on auditing standards and other pronouncements of professional organizations. Audit sampling, computer use in audit process, and contemporary professional issues. Emphasis on application of theory to specific problems using the case study method.

Credits: 3

Prerequisites: ACCT 406

ACCT 442 - ADVANCED COST & MANAGERIAL ACCOUNTING

Variety of higher-level quantitative and other topics in cost accounting. Transfer pricing, measurement of managerial performance, direct costing, decision models, quantitative approaches to cost accounting, and statistical analysis of costs and variances.

Credits: 3

Prerequisites: ACCT 406

Course Notes: ACCT 211, or equivalent, with a grade of B or higher required.

ACCT 450 - ACCOUNTING INFORMATION SYSTEMS

Theory and operation of accounting information systems. Internal control, information flow, computerized transaction processing, systems analysis and design, responsibility centers, and database implementation.

Credits: 3

Course Notes: Internet required with ability to use Microsoft Office.

ACCT 454 - GOVERNMENTAL & NONPROFIT ACCOUNTING

Accounting and financial reporting principles of governmental and nonprofit organizations, fund accounting principles, budgetary accounting, and financial reporting practices.

Credits: 3

Prerequisites: ACCT 406

ACCT 456 - FEDERAL TAXATION

Current taxation issues of practical and professional interest; topics of pending or proposed legislation. Selection depends on current development in taxation and areas of faculty interest and specialization. May be repeated for credit with prior approval and different topics.

Credits: 3

ACCT 471 - FRAUD EXAMINATION

Overview of fraud theory and the prevention and detection of various types of fraud. Topics include embezzlement, asset misappropriation, and corruption.

Credits: 3

Course Notes: 3 sh Accounting and 3sh Information Systems or computer courses.

ACCT 473 - FINANCIAL STATEMENTS AND FRAUD

Frauds that appear in financial statements; emphasis on detection and prevention of frauds. Study of specific corporations where fraud has been found in the financial statements.

Credits: 3

Course Notes: 3 semester hours in Accounting and 3 semester hours in Information Systems are required.

ACCT 474 - ANTI-MONEY LAUNDERING

The course includes the study of the methods to detect and prevent money laundering. Among the topics covered in the course are the history of money laundering, the laws, domestic and international, including the Third European Directive, the agencies established to assist in the fight against money laundering and the related information sharing efforts.

Credits: 3

ACCT 475 - COMPUTER FORENSICS & AUDITING

Computer fraud is pervasive in society and the business world today. Study of specific cases where computer fraud has occurred; focus on IT auditing and computer forensics.

Credits: 3

Course Notes: Ability to download, install, and use basic computer applications software is assumed.

ACCT 477 - TOPICS IN BUSINESS FORENSICS

Course will include coverage of Benford's law and the study of corporate fraud. In the study of corporate fraud we will study the schemes along with control procedures, tests, checklists, questionnaires and audit programs that relate to the schemes.

Credits: 3

Prerequisites: ACCT 406

Course Notes: 3 sh Accounting and 3 sh of Information Systems or computer courses.

ACCT 491 - ACCOUNTING RESEARCH & ANALYSIS

As the Capstone course for the MSA program, topics covered will be changing to ensure that students receive information on current changes as they occur in the accounting world. Possible topics covered may include XBRL, ethics, accounting standards, and legal regulations. The course analyzes accounting problems from a senior management perspective by integrating and applying previous coursework through case studies, research, written responses, and oral presentations of recommended strategy solutions.

Credits: 3

Prerequisites: ACCT 406 and ACCT 407

ACCT 492 - PROFESSIONAL ACCOUNTING INTERNSHIP

A supervised professional learning experience at a business or non-profit site. Must be arranged with internship coordinator and/or program director. Maximum of 3 credit hours can be applied to graduate business program.

Credits: 1-3

Course Notes: Internship requirements vary by assignment, consent is required by the instructor.

ACCT 493 - SEMINAR: THEORY & CASES FINANCIAL MANAGMENT

Advanced course in corporate finance. Topics include capital budgeting, capital structure, management of working capital, and special topics chosen by the instructor.

Credits: 3

Prerequisites: ACCT 406