

## Accounting Courses (AC) - Graduate

### AC 500 Introduction to Accounting Concepts and Practices 3 Cr.

This course provides an introduction to financial and managerial accounting. The course focuses on accounting's role in providing information for management decisions, as well as techniques for planning and controlling business operations to achieve company goals. Topics include the accounting cycle, financial statements, and financial ratios. From a managerial perspective, topics include job-order, process costing, activity-based costing, cost behavior, cost volume profit analysis, budgets, variances, and capital budgeting. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

### AC 501 Intermediate Financial Accounting I 3 Cr.

This course is an in-depth study of issues relevant to the public accounting profession. These include legal liability and ethics, audit risk analysis, planning of audit engagements, auditor reports, and other assurance services and reports. Students will learn to think critically about issues facing the accounting profession primarily by analyzing cases and completing a number of individual and group research projects. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

### AC 502 Intermediate Financial Accounting II 3 Cr.

This course focuses on entities that prepare financial statements, guided by principles of financial reporting practices and in accordance with Generally Accepted Accounting Principles (GAAP). These standards adhere to global practices and standards as well. To increase student knowledge and skills concerning these standards, the course begins with expanded explanations of income statements and balance sheets. As the course progresses, students will learn more complex accounting skills and applications such as leases, postretirement benefits and accounting for income taxes. The course includes advanced applications for the statement of cash flows. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

### AC 503 Federal Income Taxation 3 Cr.

The primary focus of this course is to explore the nature, design, and implementation of accounting information systems. The objective of the course is to develop students' understanding of the theory and practice of relational database management systems in the accounting view of enterprise-wide databases. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

### AC 510 Tax Planning and Research 3 Cr.

This course introduces the federal tax law as it applies to the taxation of corporations, subchapter S corporations, limited-liability companies, and partnerships. Tax issues associated with formation, operation, distributions, redemptions, liquidations, reorganizations and selected special topics are included. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

### AC 511 Contemporary Auditing Theory and Practice 3 Cr.

This course is intended to extend the student's knowledge of traditional accounting techniques for product costing beyond that acquired in an introductory Cost Accounting course. A number of additional, more contemporary approaches to the cost accounting function are also explored. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

### AC 512 Advanced Cost and Managerial Accounting 3 Cr.

This course deals with advanced management accounting issues. Topics covered include: cost behavior, activity-based costing, budgeting, pricing, strategic cost management, activity-based management, the Balanced Scorecard, quality cost management, environmental cost management, capital investment, inventory management and ethical control. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

### AC 513 Development of Financial Accounting Thought 3 Cr.

This course examines the conceptual basis of generally accepted accounting principles within the context of policy settings and the economics of financial-reporting regulation. The course will explore the theoretical rationale for the treatment of elements of the financial statements. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

### AC 514 Accounting Information Systems and Control 3 Cr.

This course provides students with essential knowledge of the concepts and practices of information systems audit and control. Included is an understanding of the fundamentals of auditing, planning and implementation of information systems audits, and the corresponding ability to work in partnership with financial auditors. It also includes a detailed understanding of and ability to audit the IT control environment (e.g. operating systems and networks, to application systems, operating procedures). Students also will gain hands-on experience with computer-assisted audit tools and techniques, and will use those tools to conduct tests of system-related processes and data. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

### AC 515 Ethics and Professional Responsibilities for Accountants 3 Cr.

This course allows students to focus on the core values of the accounting profession which include integrity, objectivity, ethical reasoning, and independence. Topics include economics, price and consumer behavior, business and accounting issues, ethics of information technology, and professional standards within a professional accounting practice. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

### AC 521 Accounting and Reporting for Governmental and Not-for-Profit Entities 3 Cr.

This course is an introduction to accounting and reporting standards for local governmental units and not-for-profit entities. Entities to be covered include municipal and state governments and various non-profit organizations. The objective of this course is to provide the student with an understanding of generally accepted accounting principles for governmental and not-for-profit entities. Students should develop an understanding of the basic concepts of fund accounting, be able to contrast accounting concepts of governmental and non-profit organizations with that of for-profit organizations, and have a basic knowledge of state and local government financial reporting requirements. In addition, students should have a basic awareness of the different requirements for local governments. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

**AC 522 Advanced Financial Accounting, Reporting, and Analysis 3 Cr.**

This course examines methods of international accounting concepts, practices, and issues. It focuses on the accounting issues encountered by multinational companies engaged in international trade and invested in foreign operations. The course analyzes the global financial environment, foreign exchange market, foreign exchange risks, global financing and investment decisions. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

**AC 523 Contemporary Topics in Accounting 3 Cr.**

This course includes selected ongoing and emerging financial accounting issues which are studied with an emphasis on conceptual as well as practical aspects of the question. Proper use of financial accounting information requires knowledge of the principles and techniques used to process and disclose financial events in financial statements. Examples of topics covered include: accounting for retiree medical costs and pensions, revenue recognition, derivatives and hedging, fair value accounting and audit committee policies and procedures. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

**AC 530 Forensic Accounting and Fraud Examination I 3 Cr.**

This course is a study of concepts of fraud examination and forensic accounting-related fraud, asset theft, and financial statement misstatements. Topics covered include the nature of fraud, fraud prevention, detection methods, investigation procedure and types of fraud. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

**AC 531 Forensic Accounting and Fraud Examination II 3 Cr.**

This course provides a study of how an external audit is performed by a team of auditors. This includes the documentation, testing and evaluation of internal controls, and the design and implementation of corroborative substantive tests. In addition to external auditing, other topics include governmental, internal and operational auditing as well as issues of current interest in the auditing literature. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

**AC 532 Data Analytics and Communications for Accountants 3 Cr.**

This course seeks to examine the linkages between information systems and accounting and to prepare students to be trusted business advisors. The course provides an overview of how to understand, analyze and control computerized information systems. COURSE UNDER CONSTRUCTION; AWAITING APPROVAL BY UNIVERSITY CURRICULUM COMMITTEE.

**AC 534 Computer Forensics Investigations I 3 Cr.****AC 535 Computer Forensic Investigations II 3 Cr.**