

Accounting (ACCOUNT)

ACCOUNT-541

Intermediate Accounting I 3 cr

Interpretation and application of accounting principles and standards involving current assets and liabilities, the accounting cycle along with internal and external reporting of operations in these areas.

Prereq: Consent of instructor.

ACCOUNT-543

Intermediate Accounting II 3 cr

Interpretation and application of accounting principles involving other financial accounts not dealt with in ACCOUNT-541 as well as leases, pensions, income taxes, and price-level adjusted statements.

Prereq: ACCOUNT-541.

ACCOUNT-651

Tax I 3 cr

A study of federal income tax laws with emphasis on the individual taxpayer. The study includes a review of current proposals, discussion of practical problems in tax planning, and practice in the preparation of tax returns.

Prereq: ACCOUNT-701 or consent of instructor.

ACCOUNT-656

Cost Management II 3 cr

An in-depth study of product costing including cost allocations, process costing, job order costing, activity-based costing, standard costing, and variance analysis.

Prereq: ACCOUNT-725 and department consent.

ACCOUNT-683

International Accounting 3 cr

This course examines the international dimension of accounting and financial reporting. It provides an in-depth look at multinational enterprises (MNE), including a detailed comparison of financial reporting issues in different countries. Topics include (a) international standard-setting process, (b) attempts towards harmonization, (c) foreign currency translations and accounting for changing prices, (d) international financial statement analysis, (e) managerial planning and control, and (f) international taxation and transfer pricing.

Prereq: ACCOUNT-461 or ACCOUNT-752 or department consent.

ACCOUNT-701

Accounting Foundations 2 crv

This course involves an in-depth coverage of financial accounting topics similar to Accounting Concepts at the undergraduate level. The content includes a study of the accounting cycle, financial statement preparation and interpretation, assets, liabilities, and owner's equity.

ACCOUNT-725

Profit Planning And Control 2 cr

An in-depth look at the concepts and techniques of creating a firm's financial plan. Emphasis is on analysis of costs so as to predict future patterns, forecasting of sales, production costing, cash, and other components, while stressing the need for profitability analysis and evaluation of management performance.

Prereq: ACCOUNT-701 or consent of instructor.

ACCOUNT-748

Financial Statement Analysis 3 cr

This primary objective of this course is to investigate the role and value of accounting information for users as they make business decisions. It includes a review of the generally accepted accounting principles and assumptions underlying the basic accounting model that generates the financial statements. The course focuses on the interpreting and analyzing financial statements to assess (a) historical trends and patterns, (b) short-term liquidity and long-term solvency, (c) profitability and operating performance, and (d) capital structure and asset utilization. Additional topics include the effects of alternative accounting methods, specialized industry analysis (e.g., banks, insurance, and utilities) and earnings quality and earnings management. Finally, this course stresses the ability to communicate by requiring oral presentations and written reports of the results and conclusions reached during the financial statement analysis.

Prereq: ACCOUNT 343/543, or FNBSLW 718, or consent of department.

ACCOUNT-749

Advanced Accounting Information Systems 3 cr

This course focuses on the impact that information technology infrastructure has on accounting information systems and business processes. Topics discussed include assessing control risk, identifying and assessing the adequacy of general and application controls including systems development and documentation controls, and the planning an audit of a computerized AIS. The use of XBRL for reporting financial information via the Internet will also be explored.

Prereq: ACCOUNT 454, ACCOUNT 761, or consent of department.

ACCOUNT-751

Governmental and Not-for-Profit Accounting 3 cr

Advanced study of the theory and accounting for accrual, modified accrual and cash based accounting. Application of accounting principles and procedures to cash flow presentation. A study of the principles of governmental accounting, accounting for nonprofit entities, and recent FASB Statements not covered in ACCOUNT-541, ACCOUNT-543 and ACCOUNT-752.

Prereq: ACCOUNT-541

ACCOUNT-752

Advanced Financial Accounting 3 cr

An in-depth study of (1) partnership accounting, (2) accounting for business combinations and segments of the business, and (3) international aspects of accounting. A review of current issues relating to business combinations and consolidated statements and a discussion of international accounting standards.

Prereq: ACCOUNT-543.

ACCOUNT-756

Corporate And Special Entities Taxation 3 cr

An in-depth study of (1) corporate taxation, (2) partnership and subchapter S taxation, and (3) estate and gift taxation. Compliance and tax planning are both emphasized. Fundamentals of tax research are explored.

Prereq: ACCOUNT-651.

ACCOUNT-757

Issues In Financial Accounting 3 cr

A critical in-depth examination of accounting theory in some of the more complex and contentious areas that have evolved into current accounting practice. Major areas include: 1) comprehensive examination of EPS, 2) study of partial operations and SEC reporting requirements, and 3) overview of revenue recognition and how theory is applied in cases as diverse as consignments, installment sales, and franchises. Also recent pronouncements not covered in ACCOUNT-541, ACCOUNT- 543 and ACCOUNT-752.

Prereq: ACCOUNT-543

ACCOUNT-761

Accounting And Management Information Systems 3 cr

A study of the theory and principles underlying the design and installation of accounting and management information systems; consideration of the integration and impact of the computer on the total information system.

Prereq: ACCOUNT-543 or consent of department.

ACCOUNT-765

Auditing 3 cr

An extensive study of audit programs, standards, responsibilities and controls. A review of AICPA releases and publications. Consideration of the impact of the computer and the uses of statistical sampling techniques on auditing procedures and practice.

Prereq: ACCOUNT-761 and ACCOUNT-543.

ACCOUNT-767

Forensic Accounting and Professional Ethics 3 cr

This course, with a combined lecture and case approach, will provide in-depth coverage of internal control, EDP auditing, fraud detection and reporting, and the auditor's code of ethics. A component of this course will follow a readings approach covering such topics as auditing estimates, auditor independence, audit failures, and ongoing concern qualifications.

Prereq: ACCOUNT-765 or consent of instructor.

ACCOUNT-781

Advanced Accounting Theory I 3 cr

A study of accounting theory at the advanced level. An in-depth study of accounting principles and standards with particular reference to established theory.

Prereq: ACCOUNT-543 or consent of department.

ACCOUNT-789

Readings And Research In Accounting 1-3 cr

Study of selected contemporary areas in accounting through readings in current research and literature.

Prereq: Consent of department.

ACCOUNT-790

Workshop 1-6 cr

ACCOUNT-798

Individual Studies 1-3 cr