

# ACCOUNTING (ACCT)

## ACCT 401G Business Combinations and Related Topics 3 Hours

Emphasis is placed on the issues involved in business combinations, including the preparation of consolidated financial statements. Other topics typically covered include partnerships, interim and segment reporting, international accounting, and foreign currency transactions and translations.

**Prerequisite(s):** ACCT 301 with a minimum grade of C

*Recent Term(s) Offered:* fall 2022; spring 2023; fall 2023; spring 2024; fall 2024

## ACCT 410G Critical Thinking in Managerial Accounting 3 Hours

An exploration of advanced topics in managerial and cost accounting with an emphasis on enhancing student skills in data analysis, data analysis tools such as Excel, critical thinking, and decision-making. Additionally, graduate students will be required to complete a comprehensive semester-long data analytics project involving analysis, judgment, critical thinking, and written communication.

**Prerequisite(s):** ACCT 310 with a minimum grade of C

*Recent Term(s) Offered:* fall 2024

## ACCT 412G Data Analysis for Accounting 3 Hours

This course provides an enhancement of the data analysis tools/techniques used in the accounting profession. Being the second accounting information systems course, coverage includes information system risks, security, and controls, as well as an enhanced coverage of spreadsheet, database, and data analytic tools. Additionally, graduate students taking ACCT 412G will study the Information Systems and Controls (ISC) sectional subjects of the CPA exam.

**Prerequisite(s):** ACCT 312 with a minimum grade of C

*Recent Term(s) Offered:* fall 2024

## ACCT 420G Governmental and Not For Profit Accounting 3 Hours

Provide a broad understanding of fund accounting and financial reporting for various types of governmental and not for profit organizations. Examines the similarities and differences among the fund structures and financial reporting requirement of the two categories of organizations. Types of organizations typically studied include: all governmental organizations, health care organizations, colleges and universities, and voluntary health and welfare organizations.

**Prerequisite(s):** ACCT 301 with a minimum grade of C

*Recent Term(s) Offered:* spring 2022; fall 2022; spring 2023; fall 2023; spring 2024; fall 2024

## ACCT 431G Federal Taxation - Business Entities 3 Hours

Further the student's understanding and knowledge of the federal income tax structure as it applies to partnerships and corporations. Other specialized area of taxation are also covered. Emphasis is placed on the use of tax services in researching tax problems.

**Prerequisite(s):** ACCT 430 with a minimum grade of C

*Recent Term(s) Offered:* spring 2022; spring 2023; fall 2023; spring 2024; fall 2024

## ACCT 500 Advanced Financial Accounting and Reporting 3 Hours

An overview of financial accounting and reporting topics found in today's complex business environment. Emphasis is placed on identifying issues, researching the authoritative literature, and communicating the analyses and results.

**Prerequisite(s):** ACCT 303 with a minimum grade of C

*Recent Term(s) Offered:* spring 2022; spring 2023; spring 2024

## ACCT 510 Advanced Accounting Information Systems and Data Analytics 3 Hours

Provides an overview of theory and applications of accounting information systems, concepts and knowledge of internal controls, as well as standards and guidelines of information systems.

**Prerequisite(s):** (ACCT 312 with a minimum grade of C or ACCT 450 with a minimum grade of C)

*Recent Term(s) Offered:* fall 2022; fall 2023; fall 2024

## ACCT 520 Special Topics in Managerial Accounting 3 Hours

Study of cost and accounting information used by managers within the organization for planning and control. Topics include decision analysis, strategic costing, budgeting, strategic control systems, performance evaluation, behavioral and motivational issues, strategic role of accounting in the organization, and compensation. Emphasis is placed on critical thinking and case analysis.

**Prerequisite(s):** ACCT 310 with a minimum grade of C or equivalent

*Recent Term(s) Offered:* fall 2022; fall 2023; fall 2024

## ACCT 530 Special Topics in Tax Research and Planning 3 Hours

Provides tools necessary for skillful application of tax research methodology in the use of primary tax authority, secondary tax reference materials, and research aids. Identification, understanding, and evaluation of tax planning opportunities, related tax policy issues including multi-jurisdictional issues, ethical guidelines, Circular 230 and Statements on Responsibilities in Tax Practice.

**Prerequisite(s):** ACCT 430 with a minimum grade of C or equivalent

*Recent Term(s) Offered:* spring 2022; spring 2023; spring 2024

## ACCT 540 Advanced Auditing Standards, Applications and Fraud 3 Hours

Study of auditing standards including international auditing standards, risk assessment, analytical procedures, the ethical and legal environment of auditing, audit memos, fraud risks in audits, and other forensic auditing topics.

**Prerequisite(s):** ACCT 450 with a minimum grade of C or equivalent

*Recent Term(s) Offered:* fall 2022; fall 2023; fall 2024

## ACCT 550 Special Topics in Accounting for Not-For-Profit Organizations and Governments 3 Hours

Study of current topics in accounting for not-for-profit organizations and governments. Topics may include college and university accounting, health care accounting, voluntary health and welfare accounting, other nonprofit accounting, federal government accounting, managerial accounting for state and local governmental units, and federal financial assistance auditing.

**Prerequisite(s):** ACCT 303 with a minimum grade of C

*Recent Term(s) Offered:* None