

ACCOUNTING (AC) - GRADUATE COURSES

AC-610 - Managerial Accounting (3 cr)

This course reviews advanced managerial accounting concepts and methods used in management decision-making. The course is meant as a survey in the field of cost accounting using case studies. Major topics include comprehensive and complex systems of cost accumulation and capital budgeting. The course also integrates expanded economic analyses, quantitative methods, cost-volume-profit analysis, and profit performance.

AC-625 - Accounting Data Analytics (3 cr)

This course covers the business processes, internal controls, as well as the software used to generate and analyze accounting data. The objective of this course is to learn important concepts related to the business processes; internal controls; software used to generate accounting transactions; and software/techniques used to extract and analyze accounting transactions. The goal of the class is to develop an accounting analytics mindset. This course will develop skills required for an accounting analytics mindset. Students will apply the concepts of data scrubbing, data preparation, data quality, descriptive analysis, data manipulation, data visualization, data reporting and problem-solving using various analytic tools and statistical analysis.

AC-630 - Advanced Accounting Information Systems (3 cr)

This course is an in-depth analysis of Accounting Information Systems (AIS) concepts. The objective is to evaluate how AIS tools are used to record, process, and analyze financial data; determine how best to integrate AIS tools and processes in a given organization; review and recommend controls to secure AIS applications and processes; and evaluate how technology can be used in AIS applications. Topics include: transactional processing concepts and core AIS transactional cycles; basic control frameworks used to secure AIS applications and processes; strategies for implementing or upgrading AIS applications; information technology and accounting standards; and e-commerce and e-business.

AC-641 - Taxation of Entities (3 cr)

This course provides a detailed understanding of the gift, estate, and generation-skipping transfer tax laws. Students will focus on the procedural laws and practical applications of gift, estate and generation-skipping transfer tax laws by analyzing study problems after review and discussion of each code section. This will include the preparation of federal estate tax returns and federal gift tax returns.

AC-650 - Financial Accounting Theory and Reporting (3 cr)

This course focuses on the scope of accounting theory and practice with an emphasis on critical concepts and accounting-related assumptions. The historical development of accounting theory is reviewed. Significant emphasis is placed on the analysis and evaluation of Generally Accepted Accounting Principles (GAAP) as well as issues facing the accounting profession. The course involves an in-depth study of the content and implications of the Financial Accounting Standards Board (FASB) pronouncements. Considerable attention is given to regulatory bodies, and their influences, such as the Securities and Exchange Commission (SEC).

AC-660 - Advanced Auditing (3 cr)

Advanced auditing is the study of AICPA and Public Company Accounting Oversight Board (PCAOB) accounting standards. The course enables students to understand the philosophy and the overall audit environment and relate to the conventional framework and procedural aspect of auditing. Students are exposed to the growing use of statistical sampling and the use of computer applications in the audit process. Specific topics include audit sampling for the test of control and substantive test of transactions, statistical vs. non-statistical sampling, information technology (IT) audit overview, legal and ethical issues for IT auditors, Fraud and Forensic Auditing, review of contingent liabilities, review of subsequent events, evidence accumulation, and issue of an audit report.

AC-670 - International Accounting (3 cr)

This course examines the international dimension of financial reporting and analysis. International Accounting is a rapidly expanding field and its importance has grown in conjunction with the trend towards globalization. The course equips students with the knowledge to deal with the global challenges of the twenty-first century that require accountants to be well-versed in issues of international financial reporting, harmonization, standardization, and consolidation of financial statements of multinational corporations.

AC-780 - Accounting, Tax and Audit Seminar (3 cr)

This capstone course provides students with the opportunity to maximize their accounting, tax, and auditing skills to analyze and evaluate real-world situations. A strong emphasis is placed on conducting professional research. The work encompasses a semester long collaborative team project that addresses a real world scenario.

Prerequisite: AC-650 and AC-660