

Accounting (ACCT)

ACCT 2010. Principles of Accounting I. 3 Hours.

Required of students pursuing majors and emphases in the College of Business, and open to other interested students. This course will explain the role of accounting in society and business enabling students to understand career opportunities. Basic concepts of financial and managerial accounting will be taught, while introducing the accounting cycle for service, merchandise, and manufacturing companies. Inclusive Access Course Material (electronic book) fees may apply, see Fees tab under each course section for details. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Identify the components of the basic financial statements, including the Balance Sheet, Income Statement, Retained Earnings Statement and Statement of Cash flows. 2. Identify internal control procedures to protect business assets and the reporting of fraudulent financial information. 3. Record transactions by applying the debit/credit framework in journals. Account for the major types of transactions affecting assets, liabilities, and equity. 4. Identify and give examples of each of the three basic manufacturing cost categories. Analyze and explain variances in each of the three cost categories. 5. Understand why organizations budget and the processes they use to create budgets. 6. Explore diverse career paths in accounting. FA, SP, SU.

ACCT 3001. Accounting Intermediate Career Strategies. 1 Hour.

Required of students pursuing a major in accounting. Intermediate career strategy course with the emphasis on successfully completing a focused career search in accounting. Target career industry sector(s) and specific opportunities and/or career tracks within preferred sector(s) will be identified. Emphasis is placed on creating a professional career strategy and career portfolio. It is recommended that students take this course by their junior year. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. At the successful conclusion of this course, students will be able to: 1. Conduct a targeted career search related to individual skills, interest, and current career opportunities. 2. Create and maintain a professional network that will support a targeted career search. 3. Create a customized resume for each identified career opportunity. 4. Create a Personal Career Portfolio, presenting academic work product germane to their targeted career search. 5. Demonstrate a professional manner during phone and personal interviews. Prerequisites: SSC 1010, BUS 2000 or BUS 1050. FA, SP.

ACCT 3005. Accounting Essentials Boot Camp. 1 Hour.

The one-credit Accounting 3005, Accounting Essentials Boot Camp, course has been designed to help students develop a sufficient working knowledge of the Accounting Cycle to prepare them for the more in-depth study of the Accounting Cycle featured in Intermediate I (Accounting 3010). ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Demonstrate their development of a working knowledge of the Accounting Cycle by working through the Accounting Cycle for several comprehensive Accounting-Cycle problem sets as well as a comprehensive Accounting-Cycle problem-based exam. Corequisite: ACCT 3010 (for students who failed to meet the grade or time requirement in ACCT 2010). FA, SP.

ACCT 3010. Intermediate Accounting I. 3 Hours.

Required of students pursuing a degree or emphasis in accounting. Covers conceptual framework of accounting; reviews the accounting process; reviews accounting statements including the income statement, balance sheet, and statement of cash flows, and includes an in-depth coverage of accounting changes, error corrections, and financial statement analysis. Inclusive Access Course Material (electronic book) fees may apply, see Fees tab under each course section for details. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Describe the objectives and challenges of Generally Accepted Accounting Principles for Financial Reporting and describe the Conceptual Framework underlying financial reporting. 2. Understand and apply the concepts and techniques that underlay the preparation and completion of the four major financial statements (Balance Sheet, Income Statement, Statement of Retained Earnings, and Statement of Cash Flows). 3. Understand the essentials of time value of money: compound interest, annuities, future and present value, as they apply to financial reporting. 4. Understand and apply the acceptable reporting, recognition, and valuation concepts related to assets, current liabilities, revenue, and expenses. Prerequisites: ACCT 2010 and ISA 2010 (Grade C- or higher). FA, SP.

ACCT 3015. Principles of Accounting II. 3 Hours.

Continuation of managerial accounting principles, including product costing, cost-volume profit analysis, profit planning, capital budgeting, and financial statement analysis. Inclusive Access Course Material (electronic book) fees may apply, see Fees tab under each course section for details. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Analyze accounting information by applying different methods of accounting for assets, liabilities, and equity. 2. Report on the financial results of business activity and interpret financial ratios using financial statements including the Income Statement, Statement of Retained Earnings, Balance Sheet, and the Statement of Cash Flows. Compare the differences between Financial and Managerial accountings use of these statements. 3. Analyze the budget process through comparison of standard costing and actual results. 4. Compute and analyze cost volume profit, return on investment (ROI), and residual income by comparing the impact of what if scenarios (changes in volume, price, sales, expenses, and assets). 5. Evaluate the acceptability of an investment project using the net present value and the internal rate of return methods. Prerequisites: ACCT 2010 (Grade C- or higher). FA, SP, SU.

ACCT 3020. Intermediate Accounting II. 3 Hours.

Required of students pursuing a degree or emphasis in accounting. Covers accounting for current and long-term assets, including accounts receivable, inventories, operating assets, and investments; accounting for current and long-term liabilities, including contingent liabilities, debt securities, and leases; and accounting for equity transactions, including capital stock issuance and reacquisition, stock rights and options, and dividends. Inclusive Access Course Material (electronic book) fees may apply, see Fees tab under each course section for details. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Apply the methods of bond discount and premium amortization, including effective interest method and straight-line method. 2. Identify and account for operating and capitalization methods of recording leases for both lessee and lessor. 3. Use temporary differences that result in future taxable and future deductible amounts and their treatment in the financial statements. 4. Identify and account for the components of stockholders' equity including calculating earnings per share in basic and complex capital structures. 5. Research accounting issues and related authoritative accounting technical resources to illustrate the application of GAAP and IFRS accounting principles. Prerequisites: ACCT 3010 and ACCT 3001 (Grade C- or higher). FA SP.

ACCT 3030. SQL & Python for Accounting. 3 Hours.

This course will introduce essential concepts in SQL and Python as it relates to data analytics. Students will be required to gain competency in cleaning, organizing, and analyzing data in ways that are common to accounting. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Demonstrate proficiency in building tables, inserting and deleting data, and updating existing data. 2. Demonstrate proficiency in querying the database including joining tables, including specific rows, and including specific columns. 3. Demonstrate proficiency utilizing subqueries, aggregates, group by, and having statements. 4. Demonstrate proficiency building stored procedures to extract understanding from the data. 5. Apply Python to read in data sets and include data oriented libraries. 6. Utilize Python to perform basic data analysis including descriptive statistics as well as aggregate statistics. 7. Utilize Python to identify independent and dependent variables to perform extensive regression analysis. 8. Demonstrate a working proficiency in using regression analysis to gain insight into business problems. Prerequisites: ISA 2010. FA, SP.

ACCT 3400. Tax Accounting I. 3 Hours.

Required of students pursuing a degree or emphasis in Accounting. Covers current federal income tax laws and the preparation of individual income tax returns, emphasizing analysis and interpretation of tax rules and their practical application as well as researching tax laws and rules. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Demonstrate and explain the theories and concepts of taxation. 2. Develop a strong foundation in federal taxation at an individual and entity level. 3. Develop and demonstrate a thorough understanding of the development process of tax authority and tax research at the mastery level. 4. Link separate pieces of tax law to develop a framework for individual and entity income tax strategy. 5. Develop skills in preparing and analyzing both tax forms and professional tax software. Prerequisites: ACCT 3010. FA SP.

ACCT 3440. Tax Practicum I. 1 Hour.

Required for Accounting majors. Gives Accounting students the opportunity to refine their interpersonal skills and apply tax concepts from the Tax Accounting I course as they meet with clients to prepare their tax returns in real time with state-of-the-art, Internet-based tax preparation software as part of the VITA (Volunteer Income Tax Assistance) program. Students are expected to meet with clients outside of the regularly scheduled Monday training classes at least two times per week. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Demonstrate an in-depth working knowledge of TaxSlayer, the IRS-provided tax preparation software used to complete client's federal and state tax returns. 2. Complete the IRS certification exams. 3. Collaborate in the 9-week VITA program volunteering one full evening each week. 4. Demonstrate proficiency in content knowledge in weekly class which serves as a training session. 5. Formulate peer-reviews of tax returns before electronically filing. Prerequisites: ACCT 3400 (can be concurrently enrolled). SP.

ACCT 3500. Small Business Accounting. 3 Hours.

Elective course for students in College of Business. Addresses accounting issues from the perspective of a small business owner. Provides hands-on instruction using QuickBooks software to prepare financial statements and related analysis. Payroll tax compliance, reporting, and planning will be covered, with emphasis on interpretation and practical application. Designed to provide Accounting majors with skills needed in ACCT 4600. This course requires purchase of software, see instructor for details. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Implement accounting processes for start-up and/or small business. 2. Demonstrate an in-depth working knowledge of the QuickBooks accounting software package for purposes of routine financial accounting record keeping in a small to mid-size business. 3. Prepare and analyze financial statements. 4. Prepare all facets of payroll (pay checks, W-2's, 940's, 941's) and payroll tax compliance. Prerequisites: ACCT 2020. SP.

ACCT 4100. Auditing. 3 Hours.

Required of students pursuing a degree or emphasis in accounting. Covers auditing standards, internal accounting, control systems, compliance and substantive audit procedures applied to accounts and transaction cycles, and audit reports. Reviews the auditing concepts of materiality and risk, types of evidence and documentation, and introduces the ethical and legal responsibilities of the Certified Public Accountant. Inclusive Access Course Material (electronic book) fees may apply, see Fees tab under each course section for details. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Distinguish between assurance and non-assurance services provided by CPAs, and explain the structure of CPA firms, the roles of regulatory bodies (PCAOB, SEC), and the impact of the Sarbanes-Oxley Act on the profession. 2. Analyze the components of standard audit reports, differentiate between various audit opinions, and evaluate the ethical considerations and enforcement mechanisms within the CPA profession. 3. Examine the audit process, including planning, evidence gathering and evaluation, reporting, and the respective responsibilities of auditors and management. 4. Assess corporate internal control systems and critique the methods of collecting and documenting audit evidence. Prerequisites: ACCT 3010 (Grade C- or higher). FA, SP.

ACCT 4150. Forensic Accounting. 3 Hours.

This course will review the role of the fraud examiner/forensic accountant in investigations and audits. The topics covered will include: criminology, ethics, detection and investigative tools, fraud schemes, lost profit analyses, and financial litigation and remediation. Students will emerge from the course with an understanding of the role of a forensic accountant, familiarity with their tools and practices, and increase their ability to recognize potential fraudulent situations. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Differentiate between auditing, fraud examination, and financial forensics, explaining their distinct roles in corporate governance and management oversight. 2. Analyze the legal and regulatory processes in fraud investigations, with emphasis on the discovery process and its importance in gathering evidence. 3. Evaluate the nature of evidence in fraud cases, including the challenges of proving intent, and explain effective interview techniques for fraud examination. 4. Compare and contrast fraud prevention and deterrence strategies, focusing on financial statement fraud methods and countermeasures. 5. Examine the roles of fraud examiners in consulting and litigation support, including the application of financial forensic skills in various professional contexts. Prerequisite: ACCT 2020 or 3015 (Grade C- or higher). FA.

ACCT 4300. Cost Accounting. 3 Hours.

Required of students pursuing a degree or emphasis in accounting. Covers the analysis of costs in a business organization for both internal and external use by management. Includes job order and product costing, standard variances analysis, profit performance analysis, labor costing, cost-volume-profit analysis, budgeting, and capital building. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Demonstrate basic knowledge of cost accounting concepts. 2. Compute variances and demonstrate understanding of their meanings. 3. Apply both process costing and job costing methods in product costing. 4. Use performance measurement systems including balanced scorecard and economic value added. 5. Measure and manage customer profitability and propose pricing decisions that maximize revenue using cost-volume profit analysis and the contribution format income statement approach. Prerequisites: ACCT 2020 or 3015 (Grade C- or higher); AND Advanced standing. FA,SP.

ACCT 4400. Tax Accounting II. 3 Hours.

Required of students pursuing a degree in Accounting. Examines concepts and methods of determining the federal tax liability of corporations, S-corporations, partnerships, estates, and trusts with special attention to the application of the law using electronic practitioner research tax databases and tax return preparation software. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Evaluate corporations as an entity form for conducting a business. 2. Discuss tax rules unique to corporations. 3. Successfully compute corporate income tax. 4. Identify tax planning opportunities and consequences of incorporating a business. 5. Compute a corporation's earnings and profits. 6. Understand the tax treatment of dividends in various forms. 7. Understand the nature, and operation of the Federal gift and estate taxes. 8. Identify advantages and challenges that exist in a closely held business. 9. Understand the S corporation election, the advantages and disadvantages of the election. 10. Calculate the proper allocation of income, deductions, and credits to shareholders. Course fee required. Prerequisites: ACCT 3400; and ACCT 3500 (can be concurrently enrolled). SP (even).

ACCT 4500. Governmental and Nonprofit Accounting. 3 Hours.

This course will examine the procedures of accounting, financial reporting and budgeting for governmental and nonprofit entities. The course will cover the theories behind standards set by the Governmental Accounting Standards Board (GASB) and its integrated accounting and financial reporting model. It will explain governmental funds, proprietary funds and fiduciary funds. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Analyze typical operating transactions for governmental activities and financial reporting for state and local governments. 2. Prepare appropriate journal entries, and create Fund Statements as well as Government-Wide financial statements. 3. Assess accounting for governmental operating activities. 4. Outline the auditing process of governmental and non-profit organizations. 5. Assess budgeting and performance measures for non-profit entities. 6. Evaluate non-profit organizations regulatory, taxation, and reporting issues. Prerequisites: ACCT 3010 (Grade C- or higher).

ACCT 4550. Sustainability Accounting. 3 Hours.

This course provides a critical analysis of current practices in business sustainability reporting and analysis. Students learn to analyze and investigate sustainability reporting topics, including environmental, social, and governance through multiple stakeholder lenses, including present and potential investors, managers, the media, consumers, and jurisdictions. Topics covered include reporting practices, regulatory requirements, reporting frameworks, reporting standards, rating agencies. Regulation of sustainability reporting, greenwashing, and external assurance of sustainability reports are also covered. In addition, carbon trading, carbon taxes, and carbon offsets are covered. The course also provides guidance for synthesizing information from corporate sustainability disclosures. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Analyze and critically evaluate a corporate sustainability report. 2. Identify the material sustainability issues impacting a business. 3. Implement popular reporting frameworks and standards, including GRI, SASB and TCFD. 4. Evaluate the methodologies underlying popular corporate sustainability rating systems. 5. Combine sustainability analysis and reporting with traditional financial analysis. Prerequisites: ACCT 3010 (Grade C- or higher).

ACCT 4600. Accounting Practicum. 3 Hours.

Required for students pursuing a degree in Accounting. This Capstone course is the culminating assessment of the accounting curriculum and requires students to synthesize core knowledge from across the degree program and apply accounting skills to benefit various organizations. This course will: (1) provide an exceptional learning environment that places students in a real-life, business accounting practice and advising setting; (2) provide for an assessment of students' knowledge and ability to apply what they have learned in each functional area of business (accounting, economics, management, quantitative business analysis and statistics, information systems and analytics, finance, marketing, legal and social environment, and international business) and professional accounting (financial accounting, auditing, management accounting, cost accounting, internal controls, financial statement analysis, individual taxation, business ethics in accounting); and (3) provide opportunities for students to develop professionalism and a professional network, while learning about professional opportunities for individuals with an accounting degree. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Apply facts, concepts, theories, and analytical methods, learned in core business and accounting classes in fact based situations. 2. Develop and carryout a capstone project to assist an organization with real-life business and accounting needs. 3. Demonstrate effective oral and written communication skills through various professional business communication methods. Prerequisites: ACCT 3010 (Grade C- or higher). FA, SP.

ACCT 4890. Accounting Internship I. 1-3 Hours.

Internship experience for students pursuing a degree or emphasis in accounting. Variable credit 1.0 - 3.0. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Apply knowledge acquired in the classroom to "real life" work situations. 2. Demonstrate hands-on experience in a potential career path and earn work credentials for resume. 3. Assess personal career interests and work abilities. 4. Demonstrate what is required to be successful in their chosen field of work. 5. Develop professional readiness skills, such as written and verbal communication skills, analytical skills, problem-solving, networking and decision-making skills. Prerequisites: ACCT 2020 or 3015 (Grade C- or higher) and Instructor permission. FA, SP, SU.

ACCT 4891. Accounting Internship II. 1-3 Hours.

Internship experience for students pursuing a degree or emphasis in accounting. This second internship must be either with a different organization or different field in accounting from the first internship. Variable credit 1.0 - 3.0. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Apply knowledge acquired in the classroom to "real life" work situations. 2. Demonstrate hands-on experience in a potential career path and earn work credentials for resume. 3. Assess personal career interests and work abilities. 4. Demonstrate what is required to be successful in their chosen field of work. 5. Develop professional readiness skills, such as written and verbal communication skills, analytical skills, problem-solving, networking and decision-making skills. Prerequisites: ACCT 4890; AND Instructor permission.

ACCT 4950R. Seminar in Accounting. 1-3 Hours.

For students pursuing degrees in College of Business. Special topics in Accounting. Repeatable for credit as topics vary. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Demonstrate learning through original and creative ideas. 2. Collaborate with others to accomplish a shared purpose or goal. 3. Use appropriate strategies and tools to represent, analyze, and integrate seminar-specific knowledge. 4. Develop the ability to think critically about course content. 5. Apply knowledge from seminar to a range of contexts, problems, and solutions. Prerequisites: ACCT 2020 (Grade C- or higher).

ACCT 6110. Financial Accounting and Reporting. 3 Hours.

This course will cover the hypothetical, conceptual and pragmatic principles with form the general frame of reference for financial accounting and reporting. Pronouncements issued by FASB and predecessor standard-setting bodies will be researched as well as current accounting issues. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Explain the conceptual framework for financial reporting under the U.S. generally accepted accounting principles (GAAP). 2. Apply the concepts and techniques that underlay the preparation of the four major financial statements (Comprehensive Income Statement, Statement of Retained Earnings, Balance Sheet, and Statement of Cash Flows). 3. Identify and explain the five steps in the revenue recognition process. 4. Identify the major differences between financial and tax accounting. 5. Analyze and explain financial statements from source documents in accordance with (GAAP), including related footnotes. Prerequisites: Acceptance into the MAcc Program. FA.

ACCT 6130. Auditing and Attestation. 3 Hours.

This course will focus on various theoretical and practical applications of the changing audit discipline. Authoritative attestation and auditing literature is studied as well as recent PCAOB pronouncements. Case studies will be used to consider risk assessment, independence issues, internal control evaluation, and audit processes. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Use auditing concepts and variables (e.g., client acceptance, risk assessment, materiality, understanding and testing of internal controls, analytical procedures, substantive audit testing, documentation of evidence, and completing an audit engagement) to make audit planning, testing, and evaluation decisions. 2. Apply auditing and assurance concepts to real-world case studies. 3. Apply statistical sampling concepts to auditing tests of controls, transactions, and balances. 4. Collaborate in teams to solve problems and present findings in both written and oral forms. 5. Examine characteristics of good professional judgment as well as common threats to good judgment. Prerequisites: Acceptance into MAcc program. SP.

ACCT 6140. Laws and Regulations. 3 Hours.

This course will include coverage of current legal and regulatory issues applicable to practicing accountants. Common law and statutory liability, UCC and contracts, and antitrust regulations will be covered. Taxation of property transactions, individual and entities will also be covered.

****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Identify compliance weaknesses in an organization and propose policies, procedures and systems to improve compliance. 2. Summarize basic contract law and explain advanced contract concepts such as the Statute of Frauds, assignment, delegation, performance and discharge, breach of contract and remedies. 3. Describe the Uniform Commercial Code and domestic sales and lease contracts, title, risk and insurable interest. 4. Explain legal concepts related to negotiable instruments, creditors' rights and bankruptcy. 5. Explain basic employment, labor law and employment discrimination concepts. 6. Explain the requirements of federal and state securities laws. Prerequisite: Acceptance into MAcc program. SP.

ACCT 6150. CPA Discipline Topics. 3 Hours.

As part of the CPA Evolution, the AICPA will require CPA Exam candidates to pass all three (3) Core Exam sections (FAR, AUD and REG) and one (1) of the three Discipline Exam sections (BAR, ISC or TCP). Students taking this CPA Discipline course will self-select into one of the three Discipline Exams (BAR, ISC or TCP). Each of the three disciplines will have face-to-face instruction, while students will advance their CPA exam preparation via self-study. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Design and analyze a financial risk management plan within an organization. 2. Differentiate the laws and rules of state and local government accounting from normal business accounting. 3. Examine business processes, information systems, information security, IT audits and SOC engagements. 4. Formulate advanced individual tax compliance and evaluate personal financial planning techniques. 5. Develop advanced entity tax compliance planning techniques and analyze property transactions effectively. Prerequisites: Acceptance into MAcc Program. FA.

1. Design and analyze a financial risk management plan within an organization. 2. Differentiate the laws and rules of state and local government accounting from normal business accounting. 3. Examine business processes, information systems, information security, IT audits and SOC engagements. 4. Formulate advanced individual tax compliance and evaluate personal financial planning techniques. 5. Develop advanced entity tax compliance planning techniques and analyze property transactions effectively. Prerequisites: Acceptance into MAcc Program. FA.

ACCT 6210. Advanced Individual Taxation. 3 Hours.

This course will emphasize topics affecting high-wealth individuals such as taxation of investments, charitable giving, alternative minimum tax, foreign income and assets, and compensation and retirement planning. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Clarify and explain significant values and policies inherent in the federal income tax system. 2. Apply critical rules of income realization and recognition and distinguish special situations involving excluded, deferred, and imputed income. 3. Apply concepts and rules involving the ordinary, necessary, reasonableness of business deductions and identify and apply issues relating to the capitalization of expenditures. 4. Identify and apply concepts and rules regarding allowances and limitations on the deductibility of losses. 5. Classify the types and determine the tax results of property transactions. 6. Recognize goals and policies in the use of entities to accomplish certain transactions. 7. Differentiate the requirements and results of certain timing issues involving permissible years, accounting methods, and changes in methods. Prerequisites: Acceptance into MAcc program. FA.

ACCT 6220. Advanced Entity Taxation. 3 Hours.

This course involves federal taxation of entities that pass through certain income and deductions to its owners with primary emphasis on partnerships, S Corporations, trusts and estates. Some attention will also be given to transfer taxes in the form of estate and gift taxation. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Describe and discuss important tax and nontax factors involved in selecting the entity type for a particular business. 2. Determine common corporate book-tax differences in accounting for various corporate transactions and reconcile the book and taxable income of a corporation. 3. Compute a corporation's income tax provision under the ASC 740 rules. 4. Compile the proper financial statement disclosures for a corporation's income tax expense related items. 5. Describe and discuss important tax and nontax issues relevant to corporate and flow-through entities. Prerequisites: Acceptance into MAcc program. FA.

ACCT 6230. Estate Planning. 3 Hours.

This course is designed for students who have an interest in or who are currently pursuing a career in Personal Financial Planning. This course discusses the transfer and titling of property, tax considerations, and various tools for those with unique circumstances (e.g., those with special needs and business owners). ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Recommend the appropriate property titling based on a client's circumstances. 2. Explain methods used for transferring property and select the most appropriate method for a client. 3. Identify the need for estate planning documents and analyze the appropriateness of estate planning strategies taking into consideration the impact that such recommendations might have on taxes and liquidity. 4. Recommend business transfer techniques based on individual needs. Prerequisites: Acceptance into MAcc program.

ACCT 6310. Advanced Cost Accounting. 3 Hours.

This course reviews the development and use of management accounting information systems in planning and control activities. The course will prepare students for completing the 2nd part of the CMA designation. It will focus on new management accounting practices adopted by innovative companies around the world. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Apply advanced management control concepts, techniques, and practices applicable to private and non-profit organizations' issues. 2. Examine and report on management control problems related to cost management, budgeting, performance measurement, performance evaluation, and reward systems, as well as governance and ethics, in private and non-profit organizations. 3. Identify the needs and impact of information technology on management's decision making and performance evaluation. Recognition of data quality being intertwined with IT and implications. 4. Assess accepted evaluation measures, scorecards, and incentives. 5. Critically evaluate the effectiveness of continuous improvement methods as they relate to performance and organizational profitability. Prerequisites: Acceptance into MAcc program. FA.

ACCT 6320. Advanced Accounting. 3 Hours.

Covers the nature and financial reporting aspects of these complex business transactions, including accounting for business combinations and consolidations, joint ventures and foreign currency translations and segment reporting, as well as the unique accounting and financial reporting issues facing not-for-profit organizations and governmental entities. Inclusive Access Course Material (electronic book) fees may apply, see Fees tab under each course section for details. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Prepare consolidated financial statements as of the date of acquisition and for periods subsequent to the date of acquisition. 2. Demonstrate an understanding of current GAAP related to Business Combinations and its relationship to present reporting practices. 3. Identify and account for the accounting techniques and methods associated with the formation and liquidation of partnerships. 4. Prepare and analyze accounts for importing and exporting transactions denominated in foreign currencies, as well as accounting for forward exchange contracts. 5. Explain the role of Fund Accounting through preparing, analyzing, and interpreting journal entries and financial statements using Fund Basis of Accounting. Prerequisites: Acceptance into the MAcc Program. SP.

ACCT 6330. Advanced Fraud Examination. 3 Hours.

This course will cover the Association of Certified Fraud Examiner's Fraud Manual and the information needed for the Certified Fraud Examiner Certification Exams. The course will review the four sections of the Exam: Financial Transactions and Fraud Schemes; Law; Investigation; and Fraud Prevention and Deterrence. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Describe and differentiate fraud schemes and the different techniques used to prevent and detect them. 2. Explain what basic tools and techniques are necessary to litigation support, including gathering and storing evidence, when conducting a fraud examination and identifying the perpetrators. 3. Examine the statutes and common law principles involved in prosecuting fraudsters through both the criminal and civil court systems. 4. Recommend different fraud prevention programs and risk assessment procedures depending on organization situation. 5. Demonstrate an understanding of the ACFE Code of Professional Ethics and the Code of Professional Standards. SP.

ACCT 6340. Predictive Analytics for Accounting & Decision Making. 3 Hours.

This course will build a practical foundation for machine learning by teaching students basic tools and techniques that can scale to large computational systems and massive data sets. This course follows the first course in the foundations of data analytics series to teach students to draw inferences from large, complex, and diverse data. This course contains eight modules that introduce machine learning, with a focus on business applications. This course will introduce the Scikit Learn and Statsmodels Python modules, while also demonstrating new applications of the NumPy, Pandas, Matplotlib, and Seaborn modules. ****COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Distinguish the different types of machine learning algorithms and provide examples where each type might be applied within the Accounting profession. 2. Explain the challenges in cleaning and pre-processing data. 3. Explain how to work effectively with imbalanced training classes. 4. Demonstrate proficiency performing basic descriptive and predictive analysis such as regression, k-nearest neighbor, decision tree, support vector, ensemble learning and Bayes and Gaussian process algorithms. 5. Evaluate the performance and ethical use of a machine learning classification and machine learning regression analysis. SP.

ACCT 6900. Accounting Research and Critical Thinking. 3 Hours.

A comprehensive course designed to equip learners with essential skills for modern accounting practices. This course focuses on developing advanced research capabilities, critical thinking skills, and effective communication strategies crucial for validating accounting reports, resolving complex issues, and integrating the knowledge and skills obtained through MAcc. Course Learning Outcomes: Upon completion of this course, learners will be able to: 1. Develop a Personalized Learning Strategy: Collaborate with the instructor to create a tailored course plan based on individual learning needs and goals 2. Master Professional Research Techniques: Differentiate between primary and secondary sources in accounting research; Evaluate the relevance and reliability of various research sources in the accounting field 3. Enhance Critical Thinking and Writing skills: Apply advanced critical thinking methodologies to complex accounting scenarios; Demonstrate proficiency in professional writing for accounting contexts 4. Conduct effective accounting research: Formulate precise research questions for accounting investigations; Utilize appropriate research tools and databases efficiently; Validate and critically assess information sources in accounting research; Extract, sort, and analyze relevant data from public financial databases. 5. Synthesize and communicate research findings: Integrate research findings into coherent and well-supported accounting reports and arguments; Present research outcomes effectively, adhering to professional accounting standards and practices. Prerequisite: Acceptance into MAcc program.

ACCT 6950R. Special Topics in Accounting. 3 Hours.

An advanced graduate-level course designed to explore cutting-edge issues and emerging trends in the field of accounting. This dynamic course adapts to the rapidly evolving business landscape, focusing on contemporary challenges and innovative practices throughout the accounting practice. Students will gain in-depth knowledge of specialized accounting areas and develop critical thinking skills essential for addressing complex accounting problems in today's global business environment. Course learning outcomes (CLOs): 1. Analyze contemporary accounting issues: Identify and critically evaluate current trends and challenges in the accounting profession; Apply advanced theoretical frameworks to analyze complex accounting scenarios 2. Enhance problem-solving skills: Apply innovative problem-solving techniques to address intricate accounting issues; Develop strategic solutions for real-world accounting challenges faced by businesses 3. Master Advanced accounting concepts by demonstrating a comprehensive understanding of specialized accounting areas 4. Improve Professional Communication: Articulate complex accounting concepts and findings clearly in both written and oral formats; Collaborate effectively in team-based projects and discussions on advanced accounting topics 5. Cultivate ethical decision-making: Evaluate ethical dilemmas in accounting and develop reasoned approaches to resolving them; Understand the role of professional judgment in applying accounting principles and standards. Prerequisites: Acceptance into MAcc Program.