ACC

Accounting

ACC 529: Managerial Accounting and Decision Making
This course covers cost accounting concepts and theories and the implementation of an accounting system as a source of information for decision making, planning, control, and the evaluation of organizational performance by management. Other topics include cost-volume-profit analysis, overhead rates, budgeting and statement of cash flows.
3 credits, Letter graded (A, A-, B+, etc.)

ACC 542: Accounting for the Small Business Entrepreneur
This course is designed to introduce the student to accounting and other financial concepts that the small business entrepreneur needs to know in order to be successful. The course will reinforce accounting concepts already introduced in the Financial Accounting course with an emphasis on the small business. Other business/financial concerns such as bank reconciliations, payroll preparation, payroll and sales tax compliance, maintenance of installment debt, and utilization of sales and purchase discounts will be reviewed. Since most small business entrepreneurs need to either do their own bookkeeping or at least be intimately involved in the process this course requires the student to become familiar with two different accounting software packages (Quickbook and Peachtree).
Prerequisite: G-1 Standing
Summer, 3 credits, Letter graded (A, A-, B+, etc.)

ACC 543: Corporate Governance
This course aims to enable students to understand legal arrangement and social economic theories that are necessary for analyzing core issues of modern corporate governance. The role of accounting in corporate governance is emphasized.
3 credits, Letter graded (A, A-, B+, etc.)

ACC 544: Financial Statement Analysis
Financial statement analysis is central to fundamental analysis of business. This course is about the analysis of financial statements for making investment decisions. It integrates key elements from accounting, finance, and business strategy and applies them to financial decision-making. The course will be taught using a combination of lectures, case analyses, class discussions, and student presentations.
3 credits, Letter graded (A, A-, B+, etc.)

ACC 545: Entity Taxation
Introduces fundamental income taxation concepts for business entities. Coverage includes the formation, operation, reorganization and dissolution of C and S corporations. Topics associated with partnerships and LLCs entities are also reviewed. Students will be exposed to other areas of our Federal tax system, including U.S. multi-national, gift, estate, and fiduciary income tax topics. State nexus and financial accounting for income taxes concepts are also introduced.
3 credits, Letter graded (A, A-, B+, etc.)

ACC 562: Accounting Information Systems
A managerial approach to the concepts, issues and techniques used to successfully manage and maintain an "Accounting Information System." Topics will include business processes such as the revenue and expenditure cycles; business transactions including replenishment procedures and customer loyalty programs; general ledger output and compliance requirements as well as interfaces to OLAP environments.
3 credits, Letter graded (A, A-, B+, etc.)

ACC 560: Contemporary Issues in Financial Accounting, Auditing and Regulation
The focus of this course is on contemporary issues facing the accounting profession. It serves as an academic culmination that draws upon other courses in the accounting curriculum. In exploring contemporary issues, students will more deeply consider the theoretical underpinnings and practical application of accounting principles generally accepted in the United States (GAAP); auditing procedures and auditing standards generally accepted in the United States (GAAS); federal taxation guidelines; and the profession's ethical, professional and legal responsibilities. Pedagogy includes extensive use of newsworthy accounting issues and the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB) and how they affect the accounting and financial reporting for the two types of entities. These sessions will include discussion of typical accounting transactions and the resulting financial statements. There will also be discussions about current financial events affecting both environments.
Prerequisite: MBA 590
Spring, 3 credits, Letter graded (A, A-, B+, etc.)

ACC 594: Governmental and Not for Profit Accounting and Reporting
This course is designed to introduce the student to generally accepted accounting practices (GAAP) for both governmental and not-for-profit entities. The different accounting rules for each type of entity will be explored and compared to typical corporate accounting practices. The course will examine standards and issued by the two rule making bodies, i.e. the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB) and how they affect the accounting and financial reporting for the two types of entities. These sessions will include discussion of typical accounting transactions and the resulting financial statements. There will also be discussions about current financial events affecting both environments.
Prerequisite: MBA 562, MBA 590, MBA 591
Fall, 3 credits, Letter graded (A, A-, B+, etc.)

ACC 596: Financial Accounting Theory
This course explores the historical development and refinement of the conceptual framework of accounting theory as it relates to financial accounting and other financial concepts that the small business entrepreneur needs to know in order to be successful. The course will reinforce accounting concepts already introduced in the Financial Accounting course with an emphasis on the small business. Other business/financial concerns such as bank reconciliations, payroll preparation, payroll and sales tax compliance, maintenance of installment debt, and utilization of sales and purchase discounts will be reviewed. Since most small business entrepreneurs need to either do their own bookkeeping or at least be intimately involved in the process this course requires the student to become familiar with two different accounting software packages (Quickbook and Peachtree).
Prerequisite: MBA 590
Spring, 3 credits, Letter graded (A, A-, B+, etc.)

ACC 591: Internal Auditing
This course is designed to introduce the student to the goal of internal auditor, i.e., to understand, audit and report on an entity's financial, compliance and operational control systems. The course will discuss how the internal auditor accomplishes this goal through professional standards and the best industry practices. This course will present information that will enable the student to understand how the internal audit process improves ethical behavior and operational efficiencies within the business environment. These sessions include discussions about the history of the internal audit function. Other topics discussed will be application in the banking industry, the Enron fraud and the resulting Sarbanes-Oxley legislation and application to local government environments. Finally, there will be discussion about the audit committee and how it relates to the internal audit.
Prerequisite: MBA 590
Spring, 3 credits, Letter graded (A, A-, B+, etc.)

ACC 594: Governmental and Not for Profit Accounting and Reporting
This course is designed to introduce the student to generally accepted accounting practices (GAAP) for both governmental and not-for-profit entities. The different accounting rules for each type of entity will be explored and compared to typical corporate accounting practices. The course will examine standards and issued by the two rule making bodies, i.e. the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB) and how they affect the accounting and financial reporting for the two types of entities. These sessions will include discussion of typical accounting transactions and the resulting financial statements. There will also be discussions about current financial events affecting both environments.
Prerequisite: MBA 562, MBA 590, MBA 591
Fall, 3 credits, Letter graded (A, A-, B+, etc.)

ACC 596: Financial Accounting Theory
This course explores the historical development and refinement of the conceptual framework of accounting theory as it relates to
to financial reporting. The implications of the convergence of International Accounting Standards, and Generally Accepted Accounting Principles (GAAP) in a global environment are discussed. Current accounting practices are analyzed and evaluated in the context of the conceptual framework of GAAP along with the discussion of research methodologies.

*Offered*
*Fall, 3 credits, Letter graded (A, A-, B+, etc.)*

**ACC 597: Advanced Accounting**

This course provides the students with an in-depth, up-to-date coverage of accounting for consolidations, governmental, not-for-profit entities, and other key advanced topics. The course links theory and practice with constant emphasis on the logic of procedures.

*Prerequisite: MBA 594, MBA 596*

*3 credits, Letter graded (A, A-, B+, etc.)*

**ACC 598: Forensic Accounting**

The aim of this course is to explore and master the professional skills necessary to detect, investigate and prevent fraud. Students will learn how and why fraudulent activities are committed, and how allegations of fraud should be investigated and resolved. The use of technology to proactively detect fraud will be discussed. The following areas such as financial investigations, financial statement fraud, tax fraud, business valuation, resolution and litigation services will be covered.

*Prerequisites: MBA 585, MBA 590, MBA 591*

*Spring, 3 credits, Letter graded (A, A-, B+, etc.)*