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 580: 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 internal audit. 3 credits, ABCF grading
3 credits, Letter graded (A, A-, B+, etc.)

ACC 590: Advanced Auditing and Assurance
This course builds on the foundation from an undergraduate Auditing and Assurance course, using case studies to motivate and develop a thorough understanding of how audit standards (GAAS), processes, and techniques facilitate the auditor's role of validating that financial statements are presented fairly and in accordance with Generally Accepted Accounting Principles (GAAP). Students will learn through case studies, classroom discussions, and projects. The course will also cover contemporary issues in auditing.
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. 3 credits, ABCF grading
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 explanation of typical accounting transactions and the resulting financial statements. There will also be discussions about current financial events affecting both environments. 3 credits, ABCF grading
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 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. 3 credits, ABCF grading.

**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. 3 credits, ABCF grading

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