

ACCOUNTING (ACC)

ACC 040A CPA Review - Financial Accounting Reporting (0 credits)

Non-credit course for Accounting majors only. The course is recommended for students beginning their program before Fall 2015 but required for all entering in Spring 2016 or later. Topics align with the Financial Accounting Reporting topics on the CPA Exam, and include: Cash, marketable securities, accounts receivables, inventory, property plant and equipment, intangibles, bonds, liabilities, leases, postemployment benefits, owners' equity, results of operations, accounting for income taxes, statement of cash flows, foreign operations, consolidated financial statements, governmental accounting and not-for-profit accounting.

Course Rotation: Fall and Spring

Prerequisites: ACC 302 with a minimum grade of D.

ACC 040B CPA Review - Auditing and Attestation (0 credits)

Non-credit course for Accounting majors only. The course is recommended for students beginning their program before Fall 2015 but required for all entering in Spring 2016 or later. Topics align with the Auditing topics on the CPA Exam and include: Auditing standards, planning, internal control, evidence and procedures, audit programs, audit sampling, IT systems, reports on audited financial statements, reports on compilations and review, reports under attestation standards and other professional services.

Course Rotation: Fall and Spring

Prerequisites: ACC 461 with a minimum grade of D.

ACC 060A CPA Review - Financial Accounting Reporting (0 credits)

Non-credit course for Accounting majors only. The course is recommended for students beginning their program before Fall 2015 but required for all entering in Spring 2016 or later. Topics align with the Financial Accounting Reporting topics on the CPA Exam, and include: Cash, marketable securities, accounts receivables, inventory, property plant and equipment, intangibles, bonds, liabilities, leases, postemployment benefits, owners' equity, results of operations, accounting for income taxes, statement of cash flows, foreign operations, consolidated financial statements, governmental accounting and not-for-profit accounting.

Course Rotation: TBA

Prerequisites: ACC 618 with minimum grade of B.

ACC 060B CPA Review - Auditing and Attestation (0 credits)

Non-credit course for Accounting majors only. The course is recommended for students beginning their program before fall 2015 but required for all entering in Spring 2016 or later. Topics align with the Auditing topics on the CPA Exam and include: Auditing standards, planning, internal control, evidence and procedures, audit programs, audit sampling, IT systems, reports on audited financial statements, reports on compilations and review, reports under attestation standards and other professional services.

Prerequisites: ACC 632 with minimum grade of B.

ACC 100 Introduction to Accounting and Finance for non-Business Majors (3 credits)

ACC 103A Financial Accounting - Upward Bound Part I (2 credits)

Course Rotation: TBA.

Prerequisites: This course does not have a prerequisite.

ACC 103B Financial Accounting - Upward Bound Part II (2 credits)

Course Rotation: TBA.

Prerequisites: This course does not have a prerequisite.

ACC 203 Financial Accounting (4 credits)

This course gives students a broad view of accounting's role in satisfying society's needs for information and its function in business, government, and the non-profit sector. Students gain an understanding of the multifaceted nature of the accounting profession including its history, ethics, public responsibilities, and international dimensions. Students learn from a user-oriented perspective about the accounting cycle, the nature of financial statements and the process for preparing them, and the use of accounting information as a basis for decision making. Restrictions/Requirements: Sophomore standing or two years of relevant work experience or permission of Accounting Department or Undergraduate Program Chair.

Course Rotation: Fall, Spring and Summer.

Prerequisites: This course does not have a prerequisite.

ACC 204 Managerial Accounting (4 credits)

A study of the fundamental managerial accounting concepts and techniques that aid in management decision-making, performance evaluation, planning and controlling operations. The emphasis is on the use of accounting data as a management tool rather than on the techniques of data accumulation. The course deals with such topics as cost behavior patterns, budgeting and cost-volume-profit relationships. Quantitative methods applicable to managerial accounting are studied.

Prerequisites: ACC 203 with minimum grade of D.

ACC 205 Preparatory Managerial Accounting (2 credits)

This short course is designed to allow those transfer students who have completed six hours of Accounting to learn the basics of accounting for decision making. Topics covered include: cost-volume-profit analysis, job costing and overhead assignment, capacity and costs, cost estimation and cost-activity relationships, budgeting, performance measurement, and relevant costs for decision making.

Course Rotation: TBA.

Prerequisites: ACC 203 with minimum grade of D.

ACC 236 Internal Accounting Control (3 credits)

Course Rotation: TBA.

Prerequisites: ACC 204 with minimum grade of D.

ACC 237 Operational Auditing (3 credits)

This course focuses on the establishment and evaluation of management controls, the audit of non-financial data provided to management, and the conduct of internal operational audits.

Course Rotation: TBA.

Prerequisites: ACC 204 with minimum grade of D.

ACC 238 Internal Accounting (3 credits)

Course Rotation: TBA.

Prerequisites: ACC 204 or ACC 236 with minimum grade of D.

ACC 301 Intermediate Accounting I (4 credits)

ACC 301-302 provide comprehensive coverage of financial accounting topics. Students gain an understanding of how the rules governing the preparation of financial statements are applied. They are exposed to the underlying philosophy and concepts of the accounting model, as well as the capital market effects of accounting pronouncements.

Course Rotation: TBA

Prerequisites: ACC 204 with minimum grade of D.

ACC 302 Intermediate Accounting II (4 credits)

ACC 302 is a continuation of ACC 301. It provides comprehensive coverage of financial accounting topics. Students gain an understanding of how the rules governing the preparation of financial statements are applied. They are exposed to the underlying philosophy and concepts of the accounting model, as well as the capital market effects of accounting pronouncements.

Course Rotation: TBA.

Prerequisites: ACC 301 with a minimum grade of D.

ACC 305 Internal Auditing I (3 credits)

This course will teach students the fundamental role of internal auditing in a free-market environment and importance of that role to corporate governance. Students will learn about the emerging role of internal auditing in today's business environment; the Professional Standards for the Practice of Internal Auditing; ethics theory; the risk assessment process; audit evidence; communications; strategic management; the global business environment; organizational behavior; management skills; negotiations skills; the internal audit process; and documentation methods.

Course Rotation: TBA.

Prerequisites: ACC 204 with minimum grade of D.

ACC 306 Internal Auditing II (3 credits)

This course builds on the fundamental concepts and skills developed in Internal Auditing I. Students will learn about: the planning and conducting of audit engagements; audit reporting and follow-up; statistics; accounting; the regulatory, legal and economic environments; concepts surrounding the auditing of information systems; privacy and security issues; and fraud auditing.

Course Rotation: TBA

Prerequisites: ACC 305 with minimum grade of D.

ACC 307 Government and Nonprofit Accounting (3 credits)

Theory and application of the principles of fund accounting. Comprehensive analysis of reporting standards for municipalities, charitable organizations, institutions of higher education and hospitals.

Course Rotation: TBA.

Prerequisites: ACC 204 with minimum grade of D.

ACC 309 Brokerage Accounting (3 credits)

This course will focus on the nature of stock and commodity brokerage; stock and commodity exchanges; government regulations; stock brokerage principles and procedures; financial records and accounting methods; preparation of financial reports and statements; New York Stock Exchange questionnaire and audit regulations.

Prerequisites: ACC 204 with minimum grade of D.

ACC 319 Cost Accounting (4 credits)

The fundamental cost accumulation techniques for manufacturing and non-manufacturing companies are studied. Emphasis is on job and project costing, direct, standard, by-product and joint product and process costing. Quantitative methods applicable to cost accounting are studied. Trains students to develop accounting systems that will enhance performance measurements and decision making within the firm.

Course Rotation: TBA.

Prerequisites: ACC 204 with minimum grade of D.

ACC 333 Advanced Accounting (4 credits)

This course provides coverage of accounting for entities with specialized reporting requirements related to business combinations, governmental and nonprofit organizations. It also provides coverage of international activities including foreign currency transactions, hedging, translation of financial statements and international generally accepted accounting principles.

Course Rotation: TBA.

Prerequisites: ACC 302 with minimum grade of D.

ACC 340 Internal and External Auditing (3 credits)

The protective nature of internal control and auditing ; how internal and external audits are organised and carried out ; operational vs financial audits ;analysis of accounts and approaches to physical inventory counts and inventory control. Course Restrictions/Requirements:Not open to students who have completed ACC 461

Course Rotation: TBA

Prerequisites: ACC 302 with minimum grade of D.

ACC 346 Advanced Problems in Managerial Accounting (3 credits)

A specialized course concentrating on strategic planning and the preparation of operating projections ,the analysis and reporting of variances from budgets and cost standards ,behavioral impacts of budgets ,performance standards and profit center accounting.

Course Rotation: TBA

Prerequisites: ACC 319 with minimum grade of D.

ACC 347 Periodic Financial Reporting (3 credits)

A comprehensive study of current standards controlling financial reporting to the public, lenders and directors, and filing requirements under SEC and stock exchange practice.

Course Rotation: TBA.

Prerequisites: ACC 302 with minimum grade of D.

ACC 354 International Accounting (3 credits)

This course begins by tackling the distinctive challenges that companies face in international business, including foreign currency transactions, foreign exchange risk exposures, inflation, and the consolidation and translation of foreign currency financial statements within a multinational framework. It then delves into the accounting and financial reporting issues that are critical in today's global financial market. The course also discusses the convergence or harmonization of accounting standards, along with the core concepts of International Financial Reporting Standards (IFRS). Students will gain insights into the various environmental factors, such as cultural, political, legal, and business influences, that influence a country's accounting system.

Course Rotation: TBA.

Prerequisites: ACC 301 with minimum grade of D.

ACC 360 Financial Statement Analysis (3 credits)

This course is designed to provide non-accounting majors with the knowledge and tools needed to understand and analyze accounting information in financial reports in order to assess company risk, profitability, and valuation. The different effects of various accounting methods on reported results and their implications are studied. Students will learn to create pro forma financial statements for use in valuing companies and making investment and credit decisions. Course Restrictions/Requirements: Not open to students who have completed ACC 301.

Course Rotation: NYC: Spring - Odd years. PLV: TBA.

Prerequisites: ACC 204 and FIN 260 with minimum grades of D.

ACC 364 Accounting Data Analytics (3 credits)

As data analytics, Big Data, and information technologies continue to permeate virtually every aspect of companies' decision-making processes and business operations, our students' employers, such as the Big 4 accounting firms, consistently express their desire to hire individuals with strong data skills. The knowledge and skills imparted by this course are essential to provide our students with a competitive edge in the job market. This course serves as an introduction to data analytical theory and places a particular focus on the practical applications of data analytics within the realm of accounting. Emphasizing hands-on problem-solving capabilities, the course aims to cultivate students' abilities to apply analytical tools effectively and, more importantly, to foster an analytics-oriented mindset in accounting and auditing. Additionally, the course delves into the exploration of emerging technologies relevant to various facets of the accounting field.

Course Rotation: NYC & PLV: Fall, Spring, & Summer

Prerequisites: ACC 301 with a minimum grade of D.

ACC 366 Forensic Accounting (3 credits)

This course explores the forensic accountant's role in today's economy. Topics cover include fraud detection and fraud investigation techniques, valuation of closely held businesses and professional practices, lost profits analyses, and various types of litigation support services. Fundamental legal concepts governing expert witness testimony are also examined, and students are required to quantify economic damages in real life cases and testify as expert witnesses in a mock courtroom trial.

Course Rotation: TBA

Prerequisites: ACC 301 and ACC 302 and ACC 375 with minimum grades of D. ACC 302 and ACC 375 may be taken at the same time as ACC 366.

ACC 368 Enterprise Risk Management I (3 credits)

This course introduces modern principles, concepts and practices concerning Enterprise Risk Management (ERM). ERM provides a holistic, integrated, comprehensive assessment of the risks that an organization is exposed to, and an objective and consistent approach to managing and monitoring risk to help enhance shareholder value. Topics include, ERM, models and frameworks, risk categories, risk tools, processes for - and frequency of - identifying assessing, and rolling up risks for the overall organization, and the linkages that exist between ERM and other important governance and control processes.

Course Rotation: TBA

Prerequisites: ACC 301 and ACC 302 and ACC 375 with minimum grades of D. ACC 302 and ACC 375 may be taken at the same time as ACC 366.

ACC 375 Accounting Information Systems (3 credits)

This course provides a conceptual framework and body of knowledge within which to study the role of contemporary information systems in organizations. Students learn how information systems operate including the basic procedures and controls used in processing business transactions, accounting applications, and generating various documents and reports. Students gain a basic understanding of a wide range of systems analysis and design techniques and the steps involved in developing comprehensive systems.

Course Rotation: TBA.

Prerequisites: ACC 301 with minimum grade of D.

ACC 390 Honors Project in Accounting (3 credits)

Course Rotation: TBA.

Prerequisites: This course does not have a prerequisite.

ACC 394 Accounting Internship (0-6 credits)

Accounting students with strong academic records may apply to undertake a carefully planned work experience, under the supervision of a faculty advisor, which will demonstrate the practical application of their classroom training. Students are required to maintain a log of their internship activities and complete a paper, which integrates work assignments with the study of accounting. Department approval is required.

Course Rotation: TBA.

Prerequisites: ACC 301 with minimum grade of D.

ACC 395 Independent Study in Accounting (1-9 credits)

Students select a topic for guided research that is not included in the regular course offerings. The student meets regularly with the faculty member to review progress. A research project or paper must also be submitted. Restrictions/Requirements: Junior Standing, and a minimum CQPA of 3.00. Department approval is required.

Course Rotation: TBA.

Prerequisites: ACC 301 with minimum grade of D.

ACC 395A Independent Study in Accounting (A) (1-9 credits)

With the approval of the appropriate faculty member, the department chair and the academic dean, students may select a topic for guided research that is not included in the regular course offerings. The student meets regularly with the faculty member to review progress. A research project or paper must also be submitted.

Course Rotation: TBA.

Prerequisites: ACC 302 with minimum grade of D.

ACC 395B Independent Study in Accounting (B) (1-9 credits)

With the approval of the appropriate faculty member, the department chair and the academic dean, students may select a topic for guided research that is not included in the regular course offerings. The student meets regularly with the faculty member to review progress. A research project or paper must also be submitted.

Course Rotation: TBA.

Prerequisites: ACC 302 with a minimum grade of D.

ACC 395C Independent Study in Accounting (C) (1-9 credits)

With the approval of the appropriate faculty member, the department chair and the academic dean, students may select a topic for guided research that is not included in the regular course offerings. The student meets regularly with the faculty member to review progress. A research project or paper must also be submitted.

Course Rotation: TBA.

Prerequisites: ACC 302 with minimum grade of D.

ACC 396 Special Topic: International Accounting Field Study (1-3 credits)

The course initially addresses the unique challenges faced by companies engaged in international business, and explores topics such as foreign currency transactions, foreign exchange risk exposures, inflation, and the consolidation and translation of foreign currency financial statements in a multinational context. Subsequently, the course examines accounting and financial reporting issues prevalent in the contemporary global financial market. It also covers the convergence or harmonization of accounting standards and the fundamental principles of International Financial Reporting Standards (IFRS). Additionally, through a field trip to a selected country, students will develop an understanding of various environmental factors such as cultural, political, legal, and business influences that shape a country's accounting system.

Prerequisites: ACC 301 with minimum grade of D.

ACC 461 Auditing I (3 credits)

Ethics, theory, practice and diversified techniques of public auditing are integrated through class discussion and examination of professional standards. Topics include: the audit environment; current developments in the profession; the independent auditor's report and its relationship to auditing standards and accounting principles; independence and the AICPA's code of professional ethics; legal liability of auditors; audit objectives and audit planning; audit risk and materiality; internal control; and types of evidence and audit procedures.

Course Rotation: TBA.

Prerequisites: ACC 302 with minimum grade of D.

ACC 462 Auditing II (3 credits)

This course is a continuation of ACC 461.

Course Rotation: NYC:TBA.

Prerequisites: ACC 461 with minimum grade of D.

ACC 463 Accounting Theory and Problems (3 credits)

This course stresses the interrelationship between accounting theory and practice and provides advanced study in the application of accounting concepts, principles and standards to the solution of complex and comprehensive accounting problems. Special emphasis is placed on current accounting issues including pronouncements of the Financial Accounting Standards Board and its precedents and topics covered in professional and academic accounting journals. Reference is made, when appropriate, to the influence of regulatory bodies such as the Securities and Exchange Commission.

Course Rotation: TBA

Prerequisites: ACC 302 with minimum grade of D.

ACC 464 Accounting Theory and Problems II (3 credits)**ACC 465 Audit and Control of Accounting Information Systems (2 credits)**

This course covers audit and control of accounting information systems. Topics discussed include accounting information systems audits, management control framework, evidence collection, evidence evaluation, organizational, physical, logical exposures and disaster recovery planning. Threats and exposure to e-commerce systems are also discussed.

Course Rotation: TBA.

Prerequisites: ACC 375 and ACC 461 with minimum grades of D.

ACC 467 Fundamentals of Information System Assurance and Advisory (3 credits)

This course provides students with an introduction to information system assurance and advisory services within the context of internal control, financial reporting, and compliance. The course examines the control environment and the implementation of controls in various computer systems, encompassing networks, client/server setups, operating systems, database management systems, enterprise resource planning systems, and applications operating on these systems. Furthermore, it explores substantive tests and tests of controls using software applications for retrieving and analyzing computerized data. The course aims to foster a understanding of the principles guiding the audit of internal controls over financial reporting.

Course Rotation: NYC & PLV: Fall, Spring, & Summer

Prerequisites: ACC 461 with minimum grade of D.

ACC 468 Fundamentals of Analytics for Fraud Detection and Risk Assessment (3 credits)

The objective of the course is to teach theory and methodology for assessing financial reporting risk, detecting red flags of fraud and earnings management, and evaluating the financial reporting quality of clients. It will develop students' data analytics skills and enable them to utilize big data in accounting for fraud detection and risk analysis. In an increasingly data-driven world, the knowledge and skills provided by this course are essential for accountants who wish to provide effective monitoring and audit services and employ successful financial accounting practices for clients. They are also necessary for students who plan to complete their undergraduate accounting theses.

Course Rotation: NYC & PLV: Fall, Spring, & Summer

Prerequisites: ACC 461 and ACC 302 with minimum grades of D.

ACC 470 Accounting Research Project (3 credits)

Under faculty supervision, the student selects an important issue in accounting for guided research. The student meets regularly with a faculty member to review progress. At the end of the semester, the student must submit a written research project demonstrating the elements of research methodology, and the use of statistical techniques, as appropriate to the research project.

Course Rotation: TBA

Prerequisites: ACC 302 or ACC 333 with a minimum grade of D.

ACC 495 Business Honors Program Senior Thesis in Accounting (3 credits)

The Business Honors Program (BHP) provides students with the unique opportunity to pursue advanced study of a topic in their major area under the direction of a faculty mentor. The focus of the project can be either scholarship (research) or leadership (application) oriented. It should address an important and/or current issue in the discipline while allowing the student flexibility for the manifestation of his or her unique interests and objectives. Successful completion of the senior thesis is required of all BHP students. The outcome of the project will be a written report and presentation. Abstracts of completed projects will be published in appropriate outlets. Approval of Director or Associate Director of Business Honors Program required.

Course Rotation: TBA

Prerequisites: ACC 333 with minimum grade of D.

ACC 600 Independent Study in Graduate Accounting (1-9 credits)

Under the guidance of a faculty member, student conducts an independent study on a relevant accounting topic using appropriate research methodology.

Course Rotation: TBA.

Prerequisites: ACC 615 with a minimum grade of D.

ACC 613 Accounting for Planning and Control (4 credits)

Discusses cost accounting as a major component of management processes. Investigates planning and control functions with major emphasis on the impact of the budgeting concept on goal optimization. Studies the decision-making implications of cost and revenue in both the manufacturing and distribution processes. Covers the interaction of material, labor and overhead in both process and job order cost systems. Investigates the impact of standard cost procedures, utilizing predetermined rates and variance analysis, as well as other cost techniques on inventory valuation, income determination and performance evaluation.

Course Rotation: TBA

Prerequisites: MBA 804 with minimum grade of C.

ACC 615 Financial Reporting I (3 credits)

Studies the preparation of financial statements. This course provides students with a comprehensive coverage of financial reporting and the accounting rules governing the preparation of financial statements. It analyzes the environment of accounting including the need for financial reporting, the role of certified public accountants, the nature of accounting rules, and the institutions involved in the process of setting accounting standards. Emphasis is then devoted to: I) understanding and mastering the accounting standards and techniques in preparing financial statements; II) evaluating accounting information; and III) understanding the effect of selecting specific rules from the acceptable set of accounting standards.

Course Rotation: TBA

Prerequisites: MBA 804 with minimum grade of C.

ACC 618 Financial Reporting II (3 credits)

The second part of a two-semester curriculum covering financial reporting and the rules governing the preparation of financial statements. Analyzes the accounting and reporting of Shareholders' Equity. Analysis is extended to cover the accounting treatment of several special and important subjects such as leasing, pensions and post retirement benefits, taxes, and the statement of cash flows. Financial reporting guides of advanced and problematic topics such as derivatives and financial instruments, stock based compensation, software, and restructuring of troubled debt are also extensively discussed and analyzed.

Course Rotation: TBA.

Prerequisites: ACC 615 with minimum grade of C.

ACC 620 Accounting Entities (3 credits)

Analyzes the accounting problems inherent in such areas as partnerships and joint ventures, consolidated statements, segment and interim statement reporting, estates and trusts, multinational companies, government, and nonprofit entities.

Course Rotation: TBA.

Prerequisites: ACC 615 with minimum grade of C.

ACC 632 Auditing (3 credits)

This course introduces auditing principles tailored for students aiming to build a career in public accounting. It focuses on auditing standards and procedures, and examines the responsibilities of the independent public auditor, particularly in expressing opinions within the context of professional ethics codes.

Course Rotation: TBA.

Prerequisites: ACC 615 with minimum grade of C.

ACC 635 Advanced Auditing and Emerging Attestation (3 credits)

Considers advanced auditing techniques as practiced in public auditing. Consideration is given to auditing theory relating to complex transactions, events and specialized industries. Integrates current development within the profession and the auditing environment through class discussion.

Course Rotation: TBA

Prerequisites: ACC 632 with minimum grade of C.

ACC 638 Forensic Accounting and Fraud Examination (3 credits)

Forensic Accounting is the application of investigative and analytical skills for the purpose of resolving financial issues in a manner that meets standards required by courts of law. The course focuses on the process of gathering data to support litigation and other legal procedures. Forensic Accountants need an understanding of accounting, criminology, law and investigative auditing techniques. This course will provide the business students with the tools to integrate these functional areas into the desired knowledge base needed as Forensic accountants. Therefore this course emphasizes the detection of fraudulent financial reporting and employee fraud.

Course Rotation: TBA

Prerequisites: ACC 632 with minimum grade of C. ACC 632 may be taken at the same time.

ACC 639 Accounting Information Systems: Control and Audit (2 credits)

Covers the concepts underlying the applicability of computerized techniques to auditing and accounting. Studies the use of test data, computer audit programs, and generalized packaged programs. Examines the theory and use of statistical sampling techniques.

Course Rotation: TBA.

Prerequisites: ACC 632 with minimum grade of B and ACC 662 with minimum grade of C.

ACC 640 Advanced Financial Accounting Theory (3 credits)

Emphasizes problem solving and the latest pronouncements of the American Institute of Certified Accountants. Topics include: partnership liquidation; corporate, fiduciary and individual tax worksheets; process and job costs, including statement display of variances; statement of affairs, realizations and funds; branch and foreign exchange accounting, installment accounting, year-of and percentage-of completion methods such as LIFO, retail, standard cost, consignments; fire loss; consolidations; and government accounting.

Course Rotation: TBA.

Prerequisites: ACC 613 and ACC 618 and ACC 620 with minimum grades of B.

ACC 645 Theory and Analysis of Financial Statements (3 credits)

Provides analytical tools needed to evaluate the present financial condition of the firm and to assess its future trend. Topics include: analysis of balance sheets, income statements, funds flow and return on investment. Integrates modern financial concepts such as efficient capital markets, principles of portfolio theory, and statistical projection of earnings with the theory of financial statements analysis.

Course Rotation: TBA.

Prerequisites: MBA 804 with minimum grade of C.

ACC 649 Contemporary Accounting Issues (3 credits)

Studies advanced accounting theory and practice with emphasis on the applications and limitations of accounting; the nature and measurement of income; problems connected with matching cost and revenue. Covers the current thinking of the American Institute of Certified Public Accountants, the American Accounting Association, the Securities and Exchange Commission and the Financial Accounting Standards Board as reflected in their official releases.

Course Rotation: TBA.

Prerequisites: ACC 618 and MBA 810 with minimum grades of C.

ACC 650 Security and Exchange Commission Accounting Practice (3 credits)

Examines the Security Act of 1933, and the Securities Exchange Act of 1934 as they relate to S.E.C. accounting practice and procedure. Provides a basic understanding of registration and reporting requirements revealed in various Commission rules such as Regulations S-X and S-K. Class presentations focus on historical and current developments in public accounting practice. Students, using 10-K S.E.C. filings and annual reports to stockholders, prepare a written analysis of both financial and nonfinancial data contained in these documents.

Course Rotation: TBA.

Prerequisites: ACC 618 with minimum grade of B.

ACC 654 Controllership (3 credits)

Studies the controllership function in both business and nonprofit organizations. Relates to the control structure, reporting of financial information, establishment of policy, financial planning and executive management. Emphasis is on the human relations of the controllership function.

Course Rotation: TBA.

Prerequisites: ACC 613 with minimum grade of C and ACC 632 with minimum grade of B.

ACC 655 Accounting Internship (3 credits)

This course provides students the opportunity to experience the practical application of accounting data analytics and technology in a business environment. Students with strong academic records may apply. Students must submit application and obtain the Department approval. Students must meet regularly with the instructor, maintain a journal of their internship activities, and complete an end of semester report to communicate the integration of theory and practice. Department approval is required.

Course Rotation: TBA

Prerequisites: ACC 632 and IS 641 with minimum grades of C.

ACC 656 Management Auditing (3 credits)

Covers the techniques of reviewing and appraising the various functions of an organization with the objective of reporting on the opportunities for improvement and the deficiencies that were disclosed. Stresses the effectiveness of internal controls and operating procedures.

Course Rotation: TBA.

Prerequisites: ACC 613 with minimum grade of C and ACC 632 with minimum grade of B.

ACC 661 Accounting Systems and Control Audit (3 credits)

This course encompasses audit and control issues associated with advanced accounting information systems. Discusses topics related to the accounting information systems audits. Considers management control framework, application control framework, evidence collection, and evidence evaluation.

Course Rotation: TBA.

Prerequisites: This course does not have a prerequisite.

ACC 662 Modeling of Accounting Information Systems (3 credits)

This course is a mix of theoretical and applied materials. It will require students to develop accounting information system(s) from scratch using an object-oriented programming language, like Java, and making use of the modeling concepts covered in the course. This course will cover design considerations for developing an accounting system and how they can be implemented using the features offered by object-oriented design. Different aspects of the Unified Modeling Language as well as certain advanced features of Java programming will be covered in order to develop software components for accounting systems.

Course Rotation: TBA.

Prerequisites: MBA 804 with minimum grade of C.

ACC 663 Strategic Cost Systems (3 credits)

Consists of four related modules. (1) Addresses the current cost management practices. (2) Discusses how information technology has strategically changed the nature of cost management. (3) Covers the selection, development, and execution of appropriate buyer-supplier relationships. (4) Overviews cost management and analysis tools. It is advised that IS 613 should be taken prior to this course.

Course Rotation: TBA.

Prerequisites: This course does not have a prerequisite.

ACC 664 Advanced Auditing and Analytics (3 credits)

This graduate-level course is designed for public accounting majors. It covers advanced topics in data analytics and artificial intelligence and their applications in the field of accounting. Students will enhance their skills in using analytical tools and critical thinking to meet audit objectives. The course also delves into the roles and tools that internal auditors use to achieve efficiency, compliance, and anti-fraud measures in their audits.

Course Rotation: TBA

Prerequisites: ACC 632 and MBA 810 with minimum grade of C.

ACC 665 Information System Assurance and Advisory (3 credits)

This course provides students with a specialized understanding of information system assurance and advisory services within the context of internal control, financial reporting, and compliance. The course examines the control environment and the implementation of controls in various computer systems, encompassing networks, client/server setups, operating systems, database management systems, enterprise resource planning systems, and applications operating on these systems. Furthermore, it explores substantive tests and tests of controls using software applications for retrieving and analyzing computerized data. The course aims to foster a understanding of the principles guiding the audit of internal controls over financial reporting.

Course Rotation: NYC & PLV: Fall, Spring, & Summer

Prerequisites: ACC 632 and ACC 662 with minimum grades of D.

ACC 675 International Accounting (3 credits)

This graduate-level course is for accounting majors. The course begins by tackling the distinctive challenges that companies face in international business, including foreign currency transactions, foreign exchange risk exposures, inflation, and the consolidation and translation of foreign currency financial statements within a multinational framework. It then delves into the accounting and financial reporting issues that are critical in today's global financial market. The course also discusses the convergence or harmonization of accounting standards, along with the core concepts of International Financial Reporting Standards (IFRS). Students will gain insights into the various environmental factors, such as cultural, political, legal, and business influences, that influence a country's accounting system.

Course Rotation: TBA.

Prerequisites: ACC 615 with minimum grade of C.

ACC 681 Financial Reporting and Capital Markets (3 credits)

Introduces students to the role of accounting information in capital markets. It illustrates how market participants use financial reports and disclosures in making investment decisions. Achieving this goal requires comprehensive analysis of two important dimensions: (1) understanding the fundamentals of capital markets models; and (2) full understanding of the nature and the process of financial reporting.

Course Rotation: TBA.

Prerequisites: ACC 618 with minimum grade of B.

ACC 682 Analysis of Financial Statements (3 credits)

Provides basic knowledge and techniques required to understand and analyze financial statements. Case studies on actual financial statements will be performed to reinforce the concepts and techniques covered in class. In addition, each student (or group of students) is required to provide a full analysis of an active company in the market, covering all dimensions of financial statement analysis.

Course Rotation: TBA.

Prerequisites: ACC 681 with minimum grade of B.

ACC 684 Strategic Cost Management and Technologies (3 credits)

The course teaches measuring, analyzing, and reporting relevant cost information that focuses on the overall strategic needs of the organization. It incorporates data, analytics and enterprise resource planning systems (ERP) in cost management systems. Students will learn the application of analytics and technology in cost management and decision-making.

Course Rotation: TBA

Prerequisites: ACC 613 and MBA 810 with minimum grades of C.

ACC 685 Analytics for Fraud Detection and Risk Assessment (3 credits)

This course aims to explore Accounting Big Data and develop data analytics skills for fraud detection and risk assessment. It is comprised of two modules. Module 1 builds the foundation for accounting data analytics; and Module 2 focuses on the theory and methodology for identifying anomalies and red flags and assessing risk factors. A research project is required.

Course Rotation: TBA

Prerequisites: ACC 618 and MBA 810 with minimum grades of C.

ACC 686 Behavioral Issues in Accounting (3 credits)

Introduces advanced graduate students to behavioral research in accounting. Students are provided with a background in the scientific method, with special emphasis on the principles and methodologies of behavioral science. The readings have been selected so as to provide a broad overview of significant areas of behavioral research in accounting. Skill in reading and interpreting research is developed through extensive reading and writing assignments, and through group discussion and debate.

Course Rotation: TBA.

Prerequisites: This course does not have a prerequisite.

ACC 687A Special Topics in Accounting (3 credits)

This course teaches contemporary accounting topics that will be selected at the time of course offering.

Course Rotation: TBA

Prerequisites: ACC 632 with minimum grade of C.

ACC 692Q Research Project (3 credits)

Under the direction of a faculty advisor, the student will apply the elements of research methodology and appropriate statistical techniques to an independent research project in the area of accounting.

Course Rotation: TBA

Prerequisites: ACC 649 with minimum grade of C.

ACC 693Q M.S. Research Project (3 credits)

Under the direction of a faculty advisor the student prepares a research document which investigates the impact of a selected accounting topic on the organizational behavior of the firm. Employs the research methodology and data gathering techniques utilized in the behavioral sciences. The objective is to investigate the individual, interpersonal, and organizational process used by an organization in dealing with the impact of the selected accounting topic on the decision process.

Course Rotation: TBA.

Prerequisites: This course does not have a prerequisite.

ACC 705 Management Accounting (3 credits)

Applies accounting concepts and techniques to a variety of managerial concerns. Emphasizes the integration of managerial, economic, financial, and marketing principles as reflected in reports prepared for management. Covers a variety of topics including cost behavior, business segmentation, contribution reporting, variance analysis, financial forecasting, budgeting, and pricing. Restrictions/Requirements: Open to E.MBA students only.

Course Rotation: TBA.

Prerequisites: This course does not have a prerequisite.

ACC 725 Financial Accounting (3 credits)

Provides the skills needed to analyze, evaluate and interpret the current financial position of the firm. The course covers the analyses of balance sheets, income statements and statements of cost flows. Selected topics include inventories, investments, intangibles, and long-term obligations. Stockholders' equity includes a discussion of preferred and common stocks along with book values and earnings per share. Attention also is given to dividends, both cash and stock, and splits.

Course Rotation: TBA.

Prerequisites: This course does not have a prerequisite.

ACC 740 Financial Accounting (3 credits)

Course Rotation: TBA.

Prerequisites: This course does not have a prerequisite.

ACC 742 Strategic Cost Analysis (1.5 credits)

Course Rotation: TBA.

Prerequisites: This course does not have a prerequisite.

ACC 760 Seminar in Accounting (1.5 credits)

Course Rotation: TBA.

Prerequisites: This course does not have a prerequisite.