



Accounting Courses

1960, 2960, 3960, 4960 SPECIAL PURPOSE INSTRUCTION
1970, 2970, 3970, 4970 INTERNSHIP
1980, 2980, 3980, 4980 RESEARCH
1990, 2990, 3990, 4990 THESIS

ACCT 5100 Accounting Theory and Research (3 credits)

Selected contemporary and international issues in financial accounting, with an emphasis on reading and interpreting professional accounting literature to prepare financial statements according to generally accepted accounting principles (GAAP). This course is designed as an overview of professional literature on financial accounting for majors in professional accountancy. Also appropriate for controllers and others interested in the application of GAAP. Prerequisite(s): Accounting Bachelor's degree.

ACCT 5150 Advanced Accounting Systems (3 credits)

In-depth coverage of advanced accounting information systems topics that will be critical for future accounting professionals. These include awareness and exposure to SEC coding - XBRL, the use of data analytics in accounting for management support, auditing engagements, internal control tools, etc., advanced excel skills such as pivot tables and lookups, and exposure to an Enterprise Resource Planning system (ERP) used by the vast majority of mid-size and large enterprises throughout the world. Prerequisite(s): Acceptance into the Master of Professional Accountancy (MPA) program.

ACCT 5160 Business Communication (3 credits)

This course is intended to provide students with increased knowledge and communication competencies in a business setting. The course is divided into three sections, which allows students to analyze data and present recommendations to a simulated investing business committee. Students will execute higher-level excel functions, produce professional business correspondence based on excel data, and prepare and deliver individual and group presentations applicable to their findings. Overall, this course emphasizes the importance of professional communication used in business settings.

ACCT 6110 Financial Accounting and Reporting (FAR) (3 credits)

Conceptual framework and structure of accounting theory, including study of selected Financial Accounting Standards Board (FASB) statements and other professional literature. Prerequisite(s): Accounting Bachelor's Degree or instructor consent.

ACCT 6120 Business Environment and Concepts (BEC) (3 credits)

An in-depth study of business environment and concepts adapted to current business conditions. Prerequisite(s): Accounting Bachelor's Degree or instructor consent.

ACCT 6130 Auditing & Attestation (AUD) (3 credits)

Planning the auditors engagement with clients, evaluating internal controls, obtaining and documenting information, reviewing engagements, evaluating information, and preparing communications. Prerequisite(s): Accounting Bachelor's Degree or instructor consent.

ACCT 6140 Business Law, Ethics & Tax Regulation (REG) (3 credits)

The advanced study of ethics and professional responsibility, business law, Federal tax procedures and accounting issues, Federal taxation of property transactions, and Federal taxation for individuals and entities. Weekly case studies included for topics of study. Prerequisites: Accounting Bachelor's Degree or instructor consent

All-University Courses

The course numbers listed below, not always included in the semester class schedule, may be registered for by consent of the advisor, instructor, or department chair, or may be assigned by the department when warranted. Individual registration requires previous arrangement by the student and the completion of any required form or planning outline as well as any prerequisites.

1910, 2910, 3910, 4910 DIRECTED INDEPENDENT STUDY
1920, 2920, 3920, 4920 DIRECTED GROUP STUDY
1930, 2930, 3930, 4930 EXPERIMENTAL COURSE
1940, 2940, 3940, 4940 IN-SERVICE COURSE
1950, 2950, 3950, 4950 WORKSHOP, INSTITUTE, TOUR