



## Accounting Courses

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### 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)

This course provides an in-depth coverage of advanced accounting information systems topics that will be critical for future accounting professionals. These include the use of data analytics in accounting for management support, auditing engagements, internal control tools, etc., and advanced excel skills like pivot tables and lookups. 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 5170 Governmental and Not-for-Profit Accounting (3 credits)

Accounting and financial reporting for state and local governmental entities and how to apply the Government Accounting Standards Board (GASB) principles to those entities; Budgeting and evaluation processes; Not-for-profit entities, Budget and performance measurement; Regulation and taxation; Federal government budget process; Current issues and governmental responsibilities. Graduate Prerequisites: Bachelor's Degree in Accounting or admissions into the MPA program.

### ACCT 5302 Strategic Cost Management (3 credits)

Strategic cost management integrates cost information with strategy. Key cost drivers will be identified for essential activities in organizations (both manufacturing and service) processes. Appropriate strategic cost management framework will be applied to reduce costs in key areas on which organization success depends. Cost management systems and management controls systems are applied to strategy. The application of instruments and models of strategic cost management will result in a more realistic presentation of the amount of costs and achieving more efficient and effective operations.

### ACCT 5320 Accounting Analytics (3 credits)

This course provides an understanding of the use of statistical and quantitative models to effectively manage and utilize information for the purpose of auditing, taxation, and business decision-making. Concepts covered include data analysis and visualization, comparison of software for internal controls testing, statistical inference, and estimation. Students will use analytics software such as Access (including SQL), Tableau, Power BI, Teammate, IDEA, or other software for computer-assisted auditing and tax analysis techniques. Altrix, Sas Studio, or other similar software may also be used. Competency in Microsoft Excel is required. Prerequisite(s): Bachelor's Degree in Accounting or admission into the MPA program.

### ACCT 5405 Income Taxes II (3 credits)

The federal income tax laws and regulations concerning taxable income and computation of tax as they affect corporations, estates, and trusts. This course covers the complexity of tax law affecting business entities, gifts, and estates. VITA participation will also be expected.

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