

ACCOUNTING (ACCT)

ACCT 801 – Financial Accounting and Corporate Finance 3 credit hours

This is a preparatory course for students coming in with a non-business undergraduate degree, introducing them to the fundamentals and functions of corporate accounting and financial statements. The course does NOT count toward MBA credits.

ACCT 803 – Independent Study of Accounting 1-3 credit hours

The focus of this course is an independent investigation into a topic in Accounting selected by the student. Students work individually with an appropriate faculty mentor in selecting and developing a project or research study of particular interest and significance to them in the field of Accounting. Permission of the MBA director is required for the independent study to count toward the MBA program course requirements.

Total Credits Allowed: 6.00

Prerequisite: 6 Hours of ACCT 800 level classes.

ACCT 812 – Employment Law 3 credit hours

A study of the law governing the employment relationship. Topics covered include employment discrimination (race, gender, sexual harassment, pregnancy, national origin, age, disability), affirmative action, hiring, testing and promotion practices and procedures, employee privacy, OSHA, ERISA, Fair Labor Standards Act, employment at will, wrongful discharge, and current topics in the field of employment law.

ACCT 812P – Employment Law 3 credit hours

A study of the law governing the employment relationship. Topics covered include employment discrimination (race, gender, sexual harassment, pregnancy, national origin, age, disability), affirmative action, hiring, testing and promotion practices and procedures, employee privacy, OSHA, ERISA, Fair Labor Standards Act, employment at will, wrongful discharge, and current topics in the field of employment law.

ACCT 813P – Entrepreneurial Law 3 credit hours

A study of the legal issues faced by entrepreneurs and new ventures including choosing a business entity, franchising, contracts and non-compete agreements, leases, e-commerce, intellectual property, operational liabilities and insurance, and going public.

ACCT 851 – Tax Accounting 3 credit hours

Background of income tax law and acquaintanceship with individual income tax law, regulations and filing procedures for individuals.

Prerequisite: ACCT 251

ACCT 851P – Tax Accounting 3 credit hours

Background of income tax law and acquaintanceship with individual income tax law, regulations and filing procedures for individuals.

Prerequisite: ACCT 251

ACCT 852 – Advanced Tax Accounting 3 credit hours

Taxation of partnerships, corporations, and advanced topics in individual income taxation.

Prerequisite: ACCT 451 or ACCT 851 or ACCT 851

ACCT 852P – Advanced Tax Accounting 3 credit hours

Taxation of partnerships, corporations, and advanced topics in individual income taxation.

Prerequisite: ACCT 451 or ACCT 851 or ACCT 851P

ACCT 853 – Advanced Accounting I 3 credit hours

Special accounting topics relating primarily to the preparation of consolidated financial statements for accounting entities in a parent subsidiary relationship. Other topics include branch accounting, interim reporting and segmental data, and the Securities and Exchange Commission. ACCT 351* is a recommended prerequisite.

Prerequisite: ACCT 350

ACCT 853P – Advanced Accounting I 3 credit hours

Special accounting topics relating primarily to the preparation of consolidated financial statements for accounting entities in a parent subsidiary relationship. Other topics include branch accounting, interim reporting and segmental data, and the Securities and Exchange Commission. ACCT 351* is a recommended prerequisite.

Prerequisite: ACCT 350

ACCT 858 – Accounting and Management Decision Making 3 credit hours

This course focuses on analysis of internal accounting information for the use of the manager in decision making, planning, performance management, and control in an organization. Specific topics include activity-based costing, cost estimation, budgeting, cost-volume-profit analysis, relevant costing, cost planning for the product life cycle, cost and sales variance analysis, and performance measurement.

Prerequisite: ACCT 801 or ACCT 250 or equivalent.

ACCT 860 – Financial Reporting and Analysis 3 credit hours

This course focuses on analysis of financial accounting information relevant to investors, creditors, and other users of financial statements. It expands student understanding of financial reporting concepts and then examines how financial reports are used in business valuation, credit risk assessment, and contracting.

Prerequisite: ACCT 351 and ACCT 470

ACCT 865 – Governmental/Non-Profit Accounting 3 credit hours

Accounting and financial reporting for local governments, colleges, and universities, health care organizations, voluntary health and welfare organizations, and certain other nonprofit organizations.

Prerequisite: ACCT 351

ACCT 865P – Government/Non-Profit Accounting 3 credit hours

Accounting and financial reporting for local governments, colleges, and universities, health care organizations, voluntary health and welfare organizations, and certain other nonprofit organizations.

Prerequisite: ACCT 350

ACCT 870 – Auditing 3 credit hours

Duties and responsibilities of auditors, how to conduct audits, preparation of audit reports and special auditing problems. ACCT 351* is a recommended prerequisite.

Prerequisite: ACCT 350

ACCT 870P – Auditing 3 credit hours

Duties and responsibilities of auditors, how to conduct audits, preparation of audit reports and special auditing problems. ACCT 351* is a recommended prerequisite.

Prerequisite: ACCT 350

ACCT 871 – Advanced Auditing 3 credit hours

The practical application of auditing standards and procedures, and procedures in examining financial statements and verifying underlying data. A practice set is required.

Prerequisite: ACCT 470 or ACCT 870 or ACCT 870P

ACCT 871P – Advanced Auditing 3 credit hours

The practical application of auditing standards and procedures, and procedures in examining financial statements and verifying underlying data. A practice set is required.

Prerequisite: ACCT 470 or ACCT 870 or ACCT 870P

ACCT 875 – Accounting Internship 1-3 credit hours

Professional experience and development of the student in a managerial capacity in the area of Accounting in a for-profit or non-profit organization or a government agency. The internship is an opportunity for the student to integrate what has been learned during program coursework in an applied setting. Objectives, content, duration, expected outcomes and credit hours of internship will be determined by the MBA Director (or the Chair of the Accounting & Finance Department) and the Internship Director. 1 credit hour = 100 clock hours logged within the setting.

ACCT 891P – Advanced Accounting Information Systems 3 credit hours

This course provides an in-depth analysis of accounting information systems, including the flow of data from source documents through the accounting cycle into reports for decision makers. Special emphasis is placed on the analysis and design of accounting systems, internal controls, as well as applications in financial planning, controlling, and reporting.

Prerequisite: ACCT 391

ACCT 899 – Accounting Topics 3 credit hours

In-depth coverage of selected subjects, problems, and current topics in Accounting which are not covered elsewhere in the MBA program. Course consists of class discussion and/or special projects. The purpose of the course is to offer an opportunity for students to study fresh Accounting topics of particular timeliness in more depth than appropriate in other existing courses. Topics vary per offering. Open to students in Accounting track only.

Prerequisite: ACCT 351 and Accounting track