

ACCOUNTING (ACC)

ACC 704 Financial Accounting Theory and Current Practices

This course emphasizes the perspective of preparers of financial statements covering financial statement preparation with an emphasis on the areas of financial accounting that are problematic, including revenue recognition, expense allocation, inventories, post-employment benefits, leases, and stock options. Prerequisite(s): MBA 691

ACC 731 Accounting Analytics

This course is built from the premise that technology has changed the role of the accountant. A heightened awareness of systems, technology, and data analysis is becoming increasingly required of individuals in the different accounting fields. Data has proliferated in business, and managers and accountants need to understand the implications for decision-making and tap into the data to provide better insights into a firm/client/customer/supplier, etc. This course is intended to provide students with an understanding of data analytic thinking and terminology as well as hands-on experience with data analytics tools and techniques. Students should leave this course with the skills necessary to translate accounting and business problems into actionable proposals that they can competently present to managers and data scientists. While there will be some use of tools in this course, the focus of this class is on concepts, not algorithms or statistical math. Prerequisite(s): MBA 691

ACC 764 Federal Taxation and Regulation

This course develops skills in identifying and researching issues in taxation, and explores advanced topics in federal taxation of individuals, property transactions and business entities including C corporations, partnerships, S corporations, trusts and estates and tax-exempt organizations. Additional topics include coverage of ethics and responsibilities in tax practice and differences between tax and financial accounting. This course entails the hands-on use of the tax research service 'CCH IntelliConnect' and prepares students interested in sitting for the REG section of the CPA exam. Prerequisite(s): Enrollment in the 4-Year BS/MBA Program or the OY MBA Program

ACC 770 Advanced Accounting Topics and Governmental Accounting

This course assesses special topics in accounting including international accounting, estate and trust, bankruptcy and fund accounting, including governmental, not-for-profit, and hospital accounting. This course prepares students interested in sitting for the FAR section of the CPA exam. Prerequisite(s): Enrollment in the 4-Year BS/MBA program or the OY MBA program.

ACC 780 Applied Research in Accounting

This customized course provides students with a unique opportunity to integrate their academic work with a wide range of professional studies including but not limited to independent studies, research projects, or internships. Prerequisite(s): MBA 691 and Approval of supervising professor and program director

ACC 782 AIS, ERP, and Accounting Analytics

This course offers an enhanced understanding of accounting information systems (AIS) through hands-on exercises and internal control analyses. This course provides experience in a comprehensive enterprise resource planning (ERP) system, namely SAP. Using traditional business transactions, students will experience the complexities of an ERP system, become familiar with the internal control problems specific to ERP systems, and understand the similarities to, and differences from, traditional accounting systems. It includes hands-on experience creating and analyzing transactions in SAP modules; assessing the modules' internal controls; and synthesizing current AIS/ERP issues, such as security and privacy, disaster recovery, block chain, cryptocurrencies, anti-fraud, and audit resources, control and audit systems, and XBRL. It also includes hands-on exercises in Lumira, a data visualization and accounting analytics application. Prerequisite(s): A grade of "B" or better in MBA 691 or equivalent"

ACC 784 Adv Auditing/ Fin Forensics

This is an advanced course that assumes students have a strong background in auditing with either an undergraduate course in auditing or work experience as an auditor. The course utilizes CPA Examination Review materials, quizzes, and testing to prepare students for the CPA Examination while expanding their knowledge in professional ethics, risk assessment, internal control, audit evidence, auditor's reports and forensic services. Financial forensic methodology is examined as an example of other services performed by Certified Public Accountants focusing on the Rules of Evidence, preparing an expert witness report, and ethical considerations.

ACC 790 Special Topics in Accounting

This course will explore a topic of contemporary interest related to accounting. Topics will vary and may include Decision-Making Using Management Accounting, Applying Research Skills to Contemporary Accounting Issues; and Fraud and Forensic Accounting. Because the topic of this course will change, it can be repeated for additional credit when taken as a different topic. Prerequisite(s): MBA 691, and other prerequisite(s) may be required depending on the topic

ACC 791 Decision-Making Mgt Acct

This course in advanced managerial accounting focuses on commonly used accounting methods and techniques used in making business decisions. Topics covered are measurements of divisional performance, revenue and pricing decisions, production decisions, decisions concerning resource levels, and capital budgeting decisions. Students work with complex problems and cases on both an individual and group basis. Prerequisite: MBA 691