

AC - ACCOUNTING (AC)

*Course Fees are Per Credit Hour

AC 571. Cost Accounting. (3 Credits)

An emphasis on cost accounting systems and product costing. Not open to accounting majors. Prerequisite: AC 390.

Course Fees: \$90

AC 572. Tax Accounting. (3 Credits)

A conceptual approach to Federal Tax law that relates the concepts to everyday economic decisions. Not open to accounting majors.

Prerequisite: AC 391.

Course Fees: \$90

AC 581. Financial Statement Analysis. (3 Credits)

The study of the analysis of financial statement information, focusing on financial decisions including loan decisions, equity investments, mergers and acquisitions, and other valuation related issues. Prerequisite or Corequisite: AC 600. (Fall)

Course Fees: \$90

AC 593. Advanced Accounting. (3 Credits)

An emphasis on Foreign Currency Transactions, Partnerships, Estates and Trust, and Insolvency. Prerequisite: AC 391.

Course Fees: \$90

AC 595. Advanced Cost Accounting. (3 Credits)

A study of the use of differential costs in decision making and the use of cost data in performance evaluation and control. Not open to accounting majors. Prerequisite: AC 471 or AC 571 or AC 600.

Course Fees: \$90

AC 596. Information Systems Auditing Seminar. (3 Credits)

This course will cover a variety of facets related to Information Systems (IS) auditing-from simple to complex computer systems. The course will present tools, concepts, and techniques necessary to properly audit IS.

Prerequisites: AC 292; CIS 330.

Course Fees: \$90

AC 597. Fraud Examination. (3 Credits)

This course will cover the basic concepts of forensic accounting. Course content includes examining documents, using sources of information, testifying in court as an expert, writing reports, identifying high-risk signs, and how to prevent fraud. In general, help to prepare students for some of the material covered in the Certified Fraud Examiner (CFE) certification exam. Prerequisite: AC 496 or 596.

Course Fees: \$90

AC 600. MAcc Essentials. (1 Credit)

This course will provide new MAcc students with essential information that is needed for graduate level accounting work and will be taken in the student's first semester. The focus will be on success in the online environment, learning about accounting certifications, career planning, graduate level writing expectations, utilizing university resources, and outlining the program's learning goals. Prerequisite: Admission into the MAcc program.

Course Fees: \$90

AC 601. AC Issues - Business Environments. (1 Credit)

Issues and problems frequently encountered in the practice of accounting. Topics include financial and non-financial measures of performance, cost accounting, process management, budgeting and planning techniques, internal control, enterprise risk management, economic concepts, financial management concepts, capital budgeting, information technology, and information security. Prerequisite or Corequisite: AC 600, AC 620. (Fall)

Course Fees: \$90

AC 602. AC Issues - Regulation. (1 Credit)

Issues and problems frequently encountered in the practice of accounting. Topics include Ethics & Professional Responsibilities, Federal Taxation of Property Transactions, Federal Taxation of Individuals, Federal Taxation of Entities, and Business Law. Prerequisite or Corequisite: AC 600, AC 675. (Fall)

Course Fees: \$90

AC 603. AC - Issues: Auditing. (1 Credit)

Issues and problems frequently encountered in the practice of accounting. Topics include Ethics, Professional Responsibilities, General Auditing Principles, Assessing Risk and Developing a Planned Response, Performing Procedures, Obtaining Evidence, Forming Conclusions, and Reporting. Prerequisite or Corequisite: AC 600, AC 697. (Spring)

Course Fees: \$90

AC 604. AC Issues - Financial Reporting. (1 Credit)

Issues and problems frequently encountered in the practice of accounting and reporting. Topics include the Conceptual Framework, Standard-Setting, Financial Reporting, Financial Statement Accounts, Financial Transactions, and State & Local Governments. Prerequisite or Corequisite: AC 600, AC 674. (Spring)

Course Fees: \$90

AC 620. Accounting Business Concepts. (3 Credits)

A study of the general business environment and concepts underlying the reasons for and accounting implications of business transactions, and development of the skills needed to apply that knowledge in performing audit, attest, financial reporting, tax preparation, and other professional responsibilities, including skills involved in preparing written communication. Prerequisite or Corequisite: AC 600. (Fall)

Course Fees: \$90

AC 626. Cost for Management Decision Analysis. (3 Credits)

A study of the nature, objectives, and procedures of cost analysis and control; theories of cost allocation and absorption; uses of accounting data for decision making. Not open to accounting majors. Prerequisite: AC 292.

Course Fees: \$90

AC 628. Seminar in Accounting. (3 Credits)

Critical examination of subject matter presented in current periodicals, recent monographs, and bulletins in the field of accounting.

Course Fees: \$90

AC 630. Research in Accounting. (2 Credits)

Study of the research process related to the accounting field including searching authoritative databases, developing and communicating effective solutions, and data analysis and application. Prerequisite or Corequisite: AC 600. (Fall)

Course Fees: \$90

AC 642. Accounting Information for Strategic Decision Making. (2 Credits)

The purpose of this course is to provide information and tools useful for current and future managers in making strategic decisions in today's global business environment. The course focuses on numerous applications of managerial accounting-related concepts, including cost-volume-profit analysis, budgeting, variance analysis and revenue/cost relevance, among others. Prerequisite: MBA 600. (Fall, Spring, Summer)
Course Fees: \$90

AC 650. Fraud Examination. (3 Credits)

A development of skills in fraud prevention, detection, and deterrence. The course provides knowledge to assist the student in mastering the topics that are commonly found on the Certified Fraud Examiner examination. Major topics include (1) Financial Transactions and Fraud Schemes, (2) Law Related to Fraud, (3) Investigation of Fraud, and (4) Fraud Prevention and Deterrence. Prerequisite or Corequisite: AC 600. (Summer)
Course Fees: \$90

AC 651. Special Topics. (1-3 Credits)

Course Fees: \$90

AC 674. Advanced Accounting Theory. (3 Credits)

Comparative study of contemporary developments in professional accounting. Prerequisite or Corequisite: AC 600. (Spring)
Course Fees: \$90

AC 675. Advanced Tax Accounting. (3 Credits)

Study of the application of advanced tax topics and planning techniques individuals. The course also includes the fundamentals of the income tax system for business entities such as partnerships, limited liability companies, and corporations. Prerequisite or Corequisite: AC 600. (Fall)
Course Fees: \$90

AC 676. Taxation of Business Entities. (3 Credits)

Study of the application of tax concepts and planning techniques for partnerships, corporations, estates, and trusts. Prerequisite: AC 675. Corequisite: AC 600. (Spring)
Course Fees: \$90

AC 680. International Experience / Internship. (3 Credits)

Study abroad experience to include structured group visits to businesses and business centers; lectures delivered by managers involved in international trade, internship experiences, and/or structured participation in a university sponsored academic program. Program must be approved in advance by MBA Graduate Program Coordinator and Dean of the College of Business.
Course Fees: \$90

AC 682. Valuation Tools for Professional Accounting. (3 Credits)

Study of theory and practice of valuation issues as they apply to the accounting profession, including the application of valuation tools to compliance and consulting engagements in the accounting, auditing, and tax fields. Specific topics include valuation for estate and gift taxes, asset impairment, and forensic accounting. Prerequisite or Corequisite: AC 600. (Spring)
Course Fees: \$90

AC 685. Data Mining & Analytics for Accountants. (3 Credits)

This course is to enable accounting majors to understand the value of data mining and analytics (DMA), and to be able to perform basic techniques thereof. The goal is to enable accounting majors to meet the needs of what accountants are expected to do in the current business environment, especially given the growth of the amount of data and the effectual tools that exist. The end goal is to provide students knowledge, skills and abilities using DMA to bring value and effectiveness to business challenges and problems. Prerequisite: AC 600. (Fall)
Course Fees: \$90

AC 686. Controllership. (3 Credits)

A course designed to acquaint students with the role and duties of the chief accounting office in both for-profit and nonprofit entities. Prerequisite or Corequisite: AC 600. (Summer)
Course Fees: \$90

AC 694. Business Combinations. (3 Credits)

A study of accounting investments and business consolidations. Prerequisite or Corequisite: AC 600. (Spring)
Course Fees: \$90

AC 697. Advanced Auditing. (3 Credits)

Practical application of auditing concepts and standards. Auditing of computer-oriented systems is stressed. An understanding of auditing principles is reinforced and expanded by exposure to problems and cases. Prerequisite or Corequisite: AC 600. (Spring)
Course Fees: \$90

AC 698. Independent Study / Research. (3 Credits)

Guided independent study and/or research in an area related to accounting. Prerequisite: approval of the department chair.
Course Fees: \$90