

# AC - ACCOUNTING (AC)

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## **AC 571. Cost Accounting. (3 Credits)**

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

## **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.

## **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: AC 392 or FI 394 and approval of department chair.

## **AC 593. Advanced Accounting. (3 Credits)**

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

## **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 571.

## **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.

## **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.

## **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.

## **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.

## **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.

## **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.

## **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. (Spring)

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

### **AC 674. Advanced Accounting Theory. (3 Credits)**

Comparative study of contemporary developments in professional accounting. Prerequisite: AC 392.

### **AC 675. Advanced Tax Accounting. (3 Credits)**

Study of the application of tax concepts and planning techniques for partnerships, corporations, estates, and trusts. Prerequisite: AC 472 or 572.

### **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.

### **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. Prerequisites: AC392 and FI 630 or approval of department chair.

### **AC 686. Controllership. (3 Credits)**

A course designed to acquaint students with the role and duties of the chief accounting officer in both for-profit and nonprofit entities. Prerequisite: AC 495 or equivalent.

### **AC 694. Business Combinations. (3 Credits)**

A study of accounting investments and business consolidations. Prerequisite: AC 392.

### **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. Prerequisites: AC 473; QM 292.

### **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.