



Accounting

Sample Curriculum Map Undergraduate Accounting Majors

FALL	SPRING
Forensic Accounting	Accounting Information Systems
Not-for-Profit/Governmental Accounting	Advanced Auditing
Tax Practice and Research	Ethics
Contemporary Topics in Accounting	Financial Statement Analysis
	Data and Analytics for Accounting

Non-Undergraduate Accounting Majors

Summer 1: Optional	FALL	SPRING	SUMMER II
Federal Income Tax I or Tax Elective(s)	Forensic Accounting	Federal Income Tax II <i>(can take in Summer II)</i>	Federal Income Tax I or Tax Elective(s)
	Not-for-Profit/Governmental Accounting	Accounting Information Systems	
	Federal Income Tax I <i>(if not taken in Summer I)</i>	Advanced Auditing	
	Practice and Research	Ethics	
	Contemporary Topics in Accounting	Financial Statement Analysis	
		Data and Analytics for Accounting	

Course Descriptions

Accounting Ethics (ACC 6805)

This course the following topics: business in society, corporate social responsibility and corporate performance, introduction to business ethics, corporate governance, the role and responsibility of the professional accountant, accounting ethics, the meaning of accountability in today's economy, earning management, triple bottom line reporting, ethical issues related to accounting and tax preparation, accounting and audit failure and whistle-blowing.

Accounting Information Systems (ACC 6625)(E)

An introduction to the subject of accounting information systems, including their design, control and use. The course gives attention to control procedures and methods for manual and computerized systems by major transaction cycles.

Advanced Auditing

(ACC 6135)(E)

This course will have as its focus the practical applications of generally accepted auditing standards directed toward the audits of financial statements. This course will also analyze current topical issues in the auditing profession and provide detailed insight into common areas where audits can and do fail. Also, the course will examine the tension between the practical and business aspects of operating an auditing practice and conducting an audit in accordance with generally accepted auditing standards.

Advanced Taxation: Contemporary Tax Issues

(TAX 6130)

This seminar entails detailed examination of current income tax developments and problem areas as indicated by court decisions, legislation, regulations and rulings. Specific areas of study will be selected during the semester. Class presentations will hone each students research and oratory skills.

Business Leadership

(MAN 7721)(E)

The focus of this course is to assist students in developing their competencies and goals regarding leadership. Students explore theories and concepts of leadership and their application in practice Attention is given to identifying personal leadership styles and skills and learning how to adapt and use them. Through cases, readings, videos, experiential exercises, field projects and performance feedback students gain greater insight and skill in leadership. Topics include behaviors of effective leaders, the use of vision, power and influence strategies, dealing with multiple stakeholders, organizational politics, and ethics.

Contemporary Topics in Accounting

(ACC 6275)

This is a graduate seminar that will cover various current issues including the politics of standard setting, International Financial Reporting Standards, revenue recognition, and what we can learn from the ongoing financial crisis.

Data, Analytics & Business Impact

(ACC #####)(E)

The course explores the exponential growth and ever changing large complex data and information created by business and society. Data has become so valuable that the World Economic Forum deemed it a new class of economic asset, like oil. Students will study various applications and analytical tools used to derive insight from data, and how experts in accounting, finance, and operations utilize big data applications to manage reporting, risk management, and compliance. Students learn how different industries leverage the data to impact the bottom line and create competitive advantage.

Deferred Compensation and Employee Benefits

(TAX 6145)(E)

This course will deal with issues around the areas of Qualified Retirement Plans, Other Tax Favored Retirement Plans, Nonqualified Deferred Compensation, Equity Based Compensation and Welfare Benefit Plans.

Federal Income Tax I

(TAX 6124)

Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods.

Federal Income Tax II

(TAX 6125)

Income Tax II is intended to help students recognize key planning, compliance and ethical issues in the income taxation of partnerships, corporations, and estates and trusts.

Financial Statement Analysis

(ACC 6806)(E)

Gives students a better understanding of financial statements and the information they communicate on the operating, investing, and financing activities of corporations. Focuses on the impact of financial accounting principles, disclosure standards, and alternative accounting practices on financial reports. Examines and evaluates traditional and non-traditional methods of financial statement analysis.

Forensic Accounting

(ACC 5506)

This course will introduce the accounting student to the functions of the forensic accountant in preventing, detecting and investigating financial statement fraud, employee fraud and bankruptcy fraud. The course will also explore the forensic accountant's role in the litigation process as an expert witness.

Governmental and Not-for-Profit Accounting

(ACC6140)

Governmental and Not-for-Profit Accounting is a graduate level course focusing on accounting and financial reporting for state and local governments and not-for-profit organizations. The course includes a detailed study of:

- accounting standards promulgated by the Governmental Accounting Standards Board(GASB)
- relevant pronouncements of the Financial Accounting Standards Board(FASB)
- fund accounting concepts and practices
- reporting for individual funds and consolidation of funds

Hedge Funds and Alternative Investment Strategies

(FIN 6808)(E)

The course will survey a broad range of hedge fund strategies such as: value investing, distressed investing, activist and control oriented investing, energy trading, fixed income and several others. The course aims to give students a hands-on, practitioner's perspective by combining lectures, case studies, interactive discussions, and a final group presentation. Lectures will feature senior investment professionals to present and answer questions about the

strategy in which they specialize, giving students a unique opportunity to learn directly from successful real world investors. The course will also discuss issues related to starting and running a hedge fund.

Students who complete the course will be equipped to understand and think critically about financial markets and will have improved their ability to present and communicate financial concepts. The course will culminate in a group presentation of mock hedge fund strategy to a panel of institutional investors, which will give students the opportunity to demonstrate knowledge of the strategies, risks and operational considerations learned during the semester. No prior Hedge Fund experience required.

State Income Tax

(TAX 6140)(E)

State and Local Income Tax will offer an exploration of the constitutional limits on state taxing jurisdiction, the impact of the rise of attempts to impose non-physical presence jurisdiction to tax and a full review of the history of case-law resulting in the current ability of states to impose income taxes. An exploration of unitary and combined tax theories will be undertaken to permit an understanding of how state and localities have successfully broadened the base of taxation. A review of state personal income tax regimes will be investigated, including rules covering residency, domiciliary, and the ability of a state to reach and tax non-residents on income taxes on activities conducted within its borders.

Taxation of S Corporations and Foiv-Throughs

(TAX 6155)(E)

S corporations are corporations that elect to pass corporate income, losses, deductions and credits through to their shareholders for federal tax purposes. This course will examine the following: What is an S corporation? Electing and maintain S corporation status, advantages and disadvantages of S corporations, terminating S corporation status, self-employment and payroll taxes for S corporation shareholders, among other topics.

Tax Research, Practice and Procedure

TAX 6150

The purpose of the course is to explain the procedural aspects of working as a tax practitioner and representation of taxpayers before the IRS. In addition, the course is designed to provide an in depth analysis of the concepts and tools of modern income tax research.