

## **Course Descriptions**

### **Accounting Ethics – ACC 6805**

This course will cover 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**

An introduction to the subject of accounting information systems, including their design, control and use. Attention is given to control procedures and methods for manual and computerized systems by major transaction cycles.

### **Advanced Auditing – ACC 6135**

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 student's research and oratory skills.

### **Business Leadership – MAN 7721**

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.

### **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**

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