

# ACCOUNTING

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## **AC-901 Directed Study: Accounting**

Directed study offers graduate students, who because of unusual circumstances may be unable to register for a course when offered, the opportunity to complete an existing course with an established syllabus under the direction and with agreement from a faculty member. Variable credits.

Fall and Spring and every year. 1-12 Credits

## **AC-910 Taxation of Individuals & Proprietors**

This course will provide a detailed analysis of federal laws, regulations, and other authorities affecting the taxation of individuals and proprietors. The course will be structured around tax law research with some consideration to forms and computerized tax packages.

3 Credits

## **AC-911 Taxation of Corporations and Shareholders**

This course will focus on analyzing federal and state laws affecting corporations and shareholders, including laws governing corporate formation, liquidating and non-liquidating distributions, reorganizations, taxes on corporation accumulations, tax planning for compliance and minimization.

3 Credits

## **AC-912 Advanced Accounting Theory**

This course will cover advanced topics in reporting for creditors, investors, regulatory agencies and other stakeholders, and the conceptual development and application of reporting alternatives. Specific emphasis will be placed on the application of accounting theory to current topics in financial reporting.

3 Credits

## **AC-913 Advanced Auditing Theory and Practice**

The course will provide students with an in-depth understanding of auditing standards, auditing electronic systems, auditor's reports, and statistical samples in auditing, and SEC regulations. Case studies will be used to allow students to apply their knowledge in actual business situations.

3 Credits

## **AC-920 Advanced Problems in Accounting**

This course will study general and specialized accounting problems based on the subject matter contained in C.P.A. examinations.

3 Credits

## **AC-921 Advanced Cost Accounting**

This course will cover advanced topics in cost and managerial accounting systems including activity based costing and activity based management, capital budgeting, control systems, linear programming techniques, transfer pricing, and cost and variance analysis.

3 Credits

## **AC-922 International Accounting**

The course focuses on the preparation of financial and accounting statements for multinational firms, foreign currency exchange adjustments, comparative accounting principles and disclosures, and audit reports as well as the interpretation of foreign financial statements.

3 Credits

## **AC-923 Advanced Government & Non-Profit Accounting**

This course will address the analysis of measurement and reporting problems unique to nonprofit organizations and federal, state and local governments including the comparison of FASB and GASB standards with reference to other authoritative bodies. The course will provide an overview of fund accounting, budgetary systems, budgetary control and the auditing of government and nonprofit entities.

3 Credits

## **AC-930 Advanced Financial Theory**

This course will allow students to study emerging topics in Finance with an emphasis on derivative instruments, risk management, financial engineering and hedges, issues in capital structure, mergers and acquisitions, real options in capital budgeting, and the impact of corporate governance structure on firm value.

3 Credits

## **AC-932 International Finance and Economics**

This course will cover foreign exchange markets, rates and risks, reasons for international trade, purchasing power parity, interest rate parity, forward and future spot rates, international capital markets, financial instruments of international banking and trade, capital budgeting in the international context, and the impact of political risks.

3 Credits

## **AC-950 Seminar Topics in Taxation**

This is a research based course dealing with contemporary and emerging topics in taxation resulting from changes in tax policies, legislation and regulation.

3 Credits

## **AC-951 Seminar in Issues in Accounting Ethics**

The course is designed to provide students with an opportunity to identify, discuss, and analyze the many ethical issues faced by practicing accountants. Approaches for resolving ethical dilemmas and models for analyzing ethical issues will be discussed to assist students in making well-reasoned ethical decisions in their professional lives.

3 Credits