

ACCOUNTING

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