

# ACCOUNTING (ACCTNG)

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## Courses

ACCTNG 5503 Financial Accounting for Decision Making Credits: 3

An introduction to the role of financial accounting in organizational decision making. The course provides students with an understanding of the process for reading, analyzing, and interpreting financial accounting data to make informed business decisions. Students will learn the strengths and limitations of accounting information and how it can be used to create value for the organization.

**Prerequisites:** Students must be enrolled in a Bloch School graduate program.

ACCTNG 5517 Introduction to Intermediate and the Accounting Profession Credits: 3

This course teaches financial accounting principles. Students will learn to analyze business transactions, apply accounting standards, and complete the accounting cycle to produce financial statements. Through critical thinking exercises, students will develop problem-solving skills and utilize technology to enhance their analytical abilities.

**Prerequisites:** Admission to the MS Accounting program.

ACCTNG 5522 Seminar in Accounting Credits: 1-3

This course will integrate content from numerous courses and provides strategies for success on certification exams.

ACCTNG 5523 Applied Taxation and Client Relationship Management Accounting Credits: 1-3

This course will involve becoming certified and working in the Volunteer Income Tax Assistance (VITA) program. VITA is a government sponsored organization that offers free tax assistance to low income, elderly, disabled and limited English-speaking taxpayers that need assistance with their tax returns. Students will develop technical accounting knowledge as well as written and oral communication skills. Different individuals will perform different tasks including: intake interviews, preparation of returns, review of returns prepared by others.

**Prerequisites:** ACCTNG 5558 or equivalent.

ACCTNG 5544 Advanced Accounting Systems Credits: 3

This course explores information systems, data management and controls in a modern context as well as considerations of SOC engagements.

Recommended Preparation: ACCTNG 350 or ACCTNG 5550 or equivalent.

ACCTNG 5545 Information Security and Controls Credits: 3

This course explores information security, confidentiality and privacy. Recommended Preparation: ACCTNG 350 or ACCTNG 5550 or equivalent.

ACCTNG 5550 Accounting Information Systems Credits: 3

This course examines a number of systems employed to process accounting information, the internal control activities typically used in each system and associated documentation techniques. Recommended co-requisite ACCTNG 5517 or equivalent.

ACCTNG 5551 Business Analysis and Reporting Credits: 3

This course will offer an overview of financial accounting and reporting for state and local governments. Further, this course will cover selected business analysis topics related to historical, current and prospective analysis of the financial statements. Recommended Preparation: ACCTNG 307/5556 or equivalent and ACCTNG 310/5558 or equivalent.

ACCTNG 5556 Cost Management Credits: 3

A study of the principles and techniques of cost accounting with emphasis on the structure of cost accounting systems and the processing, summarizing, and reporting of cost information. Topics include various issues relevant for manufacturing and service organizations, and introduction of situations that requires the application of cost information to managerial settings.

**Prerequisites:** Graduate student.

ACCTNG 5557 Introduction To Income Taxation Credits: 3

An investigation of the structure of federal, state, and local taxation, along with an examination of the impact of taxes on the management decision process. This course is not open to students who have completed ACCTNG 412.

ACCTNG 5558 Financial Accounting Theory Credits: 3

A study of theory and application of external corporate reporting. The course covers a variety of financial accounting issues including assets, liabilities, revenue recognition, and accounting change analysis. Publications and pronouncements of the accounting professions are emphasized where applicable. Recommended preparation: ACCTNG 5517 or equivalent.

ACCTNG 5559 Advanced Financial Accounting Theory Credits: 3

A study of advanced topics in financial accounting. Topics include business combinations and financial statement consolidation theory and practice. Recommended preparation: ACCTNG 310.

ACCTNG 5560 Introduction To Auditing And Accounting Systems Credits: 3

Fundamentals underlying the design of accounting systems and the processing of accounting data. Current auditing standards and procedures are extensively investigated, with emphasis on the nature of internal control, audit evidence, and audit reports. NOT available for students who have completed ACCTNG 405. Recommended preparation: ACCTNG 350 or ACCTNG 5550.

**ACCTNG 5564 Principles of Internal Auditing Credits: 3**

A study of how the internal auditor determines the nature and amount of evidence that should be accumulated considering the unique aspects of an engagement, as well as some idea of how that evidence is evaluated in the context of a financial audit. Recommended preparation ACCTNG 350 or equivalent.

**ACCTNG 5568 Data Analytics for Accounting Credits: 3**

Data Analytics is an investigation of the stories large data stores can tell if only we know how to unravel the story. As such, this course will investigate big data sources from both a data-mining and a hypothesis-testing approach.

**Prerequisites:** Admission to the MS Accounting degree program.

**ACCTNG 5570 Fraud Examination Credits: 3**

An examination of the elements of fraud and the fraud auditing process.

**Prerequisites:** Must be admitted to a graduate program in the Bloch School of Management.

**ACCTNG 5572 Tax Theory And Business Applications Credits: 3**

A study of substantive issues relating to the taxation of business entities including multi-jurisdictional considerations. Topics include business formation and dissolution, business valuation, selection of business entity, compensation of employees, sales or exchanges of business property, and business tax credits. Recommended preparation: ACCTNG 412 or ACCTNG 5557.

**ACCTNG 5575 Managerial Accounting: Issues, Tools And Analysis Credits: 3**

A look at various tools used to assist in the planning, control, performance evaluation, and decision-making activities of managers. Contemporary issues that confront management are introduced where appropriate.

**Prerequisites:** ACCTNG 307.

**ACCTNG 5577 Advanced Auditing Credits: 3**

An analysis of real-world cases of audit problems with emphasis on red flags, pressures auditors face, and serious implications of audit failure (both perceived and real). Recommended preparation: ACCTNG 405 or ACCTNG 5560.

**ACCTNG 5578 Current Problems In Accounting Credits: 3**

This course will focus on an in-depth exploration of specific problems including, but not confined to those accounting problems which have resulted in official positions being published or considered by the accounting profession.

**Prerequisites:** Admission to a Bloch School graduate program.

**ACCTNG 5580 Financial Reporting Systems Credits: 3**

Executive decision making and leadership requires financial fluency. Using a blended format, students develop the necessary capacities to manage financial reporting systems. Case materials offer students the opportunity to build on their analytical skill in regards to financial statements.

**Prerequisites:** Admission to Executive MBA Program.

**ACCTNG 5581 Individual Tax Problems Credits: 3**

This course explores the taxation of individuals as well as tax planning. Recommended Preparation: ACCTNG 412 or ACCTNG 5557 or equivalent.

**ACCTNG 5587 Special Topics Credits: 3**

This course is designed to facilitate one of two purposes: an initial offering of a new course (prior to formal approval) or an initial and possible only offering of new topics.

**ACCTNG 5595 Internship Credits: 1-3**

Internships may be used as elective credit in a student's degree program, and are supervised by a Bloch faculty member. Such experiences are not simply part-time jobs; rather, they provide a more significant professional opportunity. Job duties and related responsibilities are expected to revolve around the student's academic program and coursework. It is important to note that internship credit is not available for duties performed in current or prior employment. Grading for internships is on a credit/no credit basis. Students are limited to no more than six hours of independent study and internship credit.

**Prerequisites:** Departmental consent.

**ACCTNG 5597 Independent Study Credits: 1-6**

Independent study and research in areas of special interest under individual faculty direction.

**Prerequisites:** Departmental consent required.

**ACCTNG 5899 Required Graduate Enrollment Credit: 1**