

ACCOUNTING (ACCT)

ACCT 5100. Advanced Auditing. (3 Credits)

This course builds on the theory, concepts and techniques utilized by independent auditors that are covered in the undergraduate Principles of Auditing course. Content covers integrated audits of public companies, advanced topics concerning complex auditing judgments, and the auditor's responsibility for detecting fraud in a financial statement audit. Task based simulations and conceptual quizzes will be utilized throughout the course to prepare students for the AUD portion of the CPA exam. Note: Students must have acceptance into the MSA program or permission of the MSA program director to take this course.

ACCT 5200. Advanced Taxation. (3 Credits)

This course builds on the individual and corporate taxation concepts that are covered in the undergraduate tax courses, and includes advanced topics such as Partnership, S Corporation, and LLC taxation. Task-based simulations and conceptual quizzes will be utilized throughout the course to prepare students for the REG portion of the CPA exam. Note: Students must have acceptance into the MSA program or permission of the MSA program director to take this course.

ACCT 5300. Excel Based Decisions in Managerial Accounting. (3 Credits)

This course has a primary focus on using Excel as a basis for analyzing managerial accounting decisions and performing basic analytic procedures and calculations. The course covers managerial accounting topics such as activity-based costing, allocating service department costs, CVP analysis, and variance analysis. Excel functions include formatting and sorting data, simple regression, templates, graphs, what-if analysis, and pivot tables.

ACCT 5400. Financial Accounting Theory I. (3 Credits)

This course is the first in a two-part series taking a deep dive into financial accounting theory. Topics include financial statement presentation, accounting transactions and events, and accounting for NFP and governmental entities. Critical thinking and analytic skills will be honed through task-based simulations and case studies.

ACCT 5410. Financial Accounting Theory II. (3 Credits)

This course is the second in a two part series taking a deep dive into financial accounting theory. Topics include financial statement presentation, accounting for transactions and events, and accounting for NFP and governmental entities. Critical thinking and analytic skills will be honed through task-based simulations and case studies.

Prerequisites: (ACCT 540, 540, 5400 or 5400).

ACCT 5500. Accounting Data Analytics. (3 Credits)

This course introduces and reinforces many concepts in accounting data analytics and covers topics such as logical thinking, extract-transform-load processes, analysis of financial data, visualization, communicating accounting data results, and data ethics. This course serves as the culmination of the MSA core courses and requires the completion of a comprehensive accounting data analytics project.

ACCT 6100. Information Systems Assurance & Advisory I. (3 Credits)

This course is the first in a two part series covering advanced concepts in Information Systems and Internal Controls. Topics may include IT governance and risk assessment, performing tests of internal controls, SOC engagements, utilization and management of data, and information security. Case studies and task-based simulations will be used to enhance student learning.

ACCT 6110. Information Systems Assurance & Advisory II. (3 Credits)

This course is the second in a two part series covering advanced concepts in Information Systems and Internal Controls. Topics may include IT governance and risk assessment, performing tests of internal controls, SOC engagements, utilization and management of data, and information security. Case studies and task-based simulations will be used to enhance student learning.

ACCT 6200. Individual Tax Compliance & Planning. (3 Credits)

This course provides students with the skills to engage in individual tax compliance and planning. Topics include fundamentals of tax planning for individuals, tax research, and personal financial advisory services. Prerequisites: (ACCT 350 or 3500).

ACCT 6210. Entity Tax Compliance & Planning. (3 Credits)

This course provides students with the skills to engage in entity tax compliance and planning. Topics include federal taxation of entities, tax planning for entities, multijurisdictional tax basics, and tax research. Prerequisites: (ACCT 360 or 3510).

ACCT 6400. Advanced Financial Accounting. (3 Credits)

This course covers challenging financial accounting concepts required of senior-level accountants. Topics include accounting research, notes to the financial statements, consolidations and business combinations, public company reporting, derivatives and hedging, and foreign currency translation. Financial statements analysis, forecasting, and governmental accounting topics will also be covered.

ACCT 6500. Advanced Data Analytics. (3 Credits)

This course will help students to evaluate stakeholders' interests and recommend courses of action through using advanced critical thinking and data analytics skills. Topics build on the logical thinking, data mining, data analysis, visualization, and communication skills acquired in the MSA core. The course will also focus on the ethical responsibilities of data analytics, including identifying misleading visual and evaluating data models for appropriate checks and balances.

Prerequisites: (ACCT 550 or 5500).