

Addendum: The changes below were successfully all approved by the SOA faculty on November 18, 2022.

Financial Statement Analysis Concepts and Applications (ACG 5176) 3 credits

Prerequisite: ACG 3131 or FIN 3403 and enrolled in Professional Accounting Certificate Program or permission of instructor

Old: Analysis of accounting and financial information using published annual reports and other external information sources.

New: Have you ever pondered why there are disagreements over stock valuations? Yet, financial analysts all utilize the same financial statements when determining whether stock value is overpriced or underpriced. This course explores the various tools and techniques utilized by these professional analysts in determining not only “company value” but also its financial health, while recognizing its highly subjective nature. In particular, the course addresses ratio analysis, valuation techniques, financial statement interpretation, and forensic techniques.

Advanced Accounting 1 (ACG 5205) 3 credits

Prerequisite: ACG 3141 or ACG 6137

Old: Study of accounting for business combinations and consolidated entities; accounting for partnerships is also covered.

New: Have you ever wondered how an international business with production in Asia, a product sold globally, and extensive use of tax shelters creates one set of financial statements? In Advanced Accounting, we learn how a global company with multiple subsidiaries and transactions between those subsidiaries consolidates their financial transactions into a single set of financial statements. In addition, we also learn the basics of the formation, operation, and termination of partnerships.

Accounting Applications in E-Commerce (ACG 5464) 3 credits

Prerequisites: 6 credits of upper-division undergraduate accounting 3000 level or higher and enrolled in Professional Accounting Certificate Program or permission of instructor

Old: Coverage of the elements of accounting for e-commerce and supporting technologies. The focus includes the integration of accounting and e-commerce web platforms, accounting analytics, tax and regulatory compliance.

New: Much of Accounting Education leans towards theory. But e-Commerce is where theory meets practice. Real-world accounting involves working with clients' diverse e-Commerce platforms. This course focuses on giving you the knowledge and tools needed for successful accounting work within the wide variety of e-Commerce platforms that accountants experience in practice.

Governmental and Not-for-Profit Accounting Theory (ACG 5505) 3 credits

Prerequisites: ACG 3141 or ACG 6137 or equivalent and ACG 3341 or ACG 6347 or equivalent

Old: A study of information presented in financial statements/other reports of governmental units and not-for-profit entities and associated authoritative literature. Not available to students who have completed ACG 4501 or its equivalent.

New: Have you ever wondered how the decision was made to widen a certain road, if your local police department has the most up-to-date training and equipment, how schools will be funded, or if the much-needed community park will be built? Have you ever wondered how your donation to a private not-for-profit organization was spent? In this course, you will learn about the budgeting, accounting, and financial reporting processes for state and local governments and not-for-profit entities and Governmental Accounting Standards Board (GASB) pronouncements. Not available to students who have completed ACG 4501 or its equivalent.

Auditing and Assurance Services 2 (ACG 5647) 3 credits

Prerequisite: ACG 4651 or ACG 6635

Old: A continuation of ACG 4651. Study of auditing the different transaction cycles and accounts of a business; AICPA attestation standards and engagements; AICPA compilation and review standards and engagements; IFAC Code of Ethics for Professional Accountants; IAASB International Standards on Auditing.

New: Do you want to know more about auditing than you learned in ACG 4651? Increase your knowledge by learning about auditing the different transaction cycles and accounts of a business; delve into the AICPA attestation standards, the AICPA compilation and review standards, and broaden your horizons by studying the global IFAC Code of Ethics for Professional Accountants and the IAASB International Standards on Auditing.

Internal Auditing (ACG 5677) 3 credits

Prerequisites: ACG 3141 or ACG 6137 and ACG 4651 or ACG 6635

Old: Compares financial and internal audit planning, performance, and administration. Studies auditor/auditee relationships.

New: Would you like to know the difference between internal and external auditors? Internal auditors work within a company to review processes, evaluate internal controls, and assess risks for a wide variety of business activities. This course will cover internal audit from a broad perspective that includes information technology, business processes, and accounting systems. Topics include internal auditing standards, risk assessment, governance, ethics, audit techniques, and emerging issues.

Financial Accounting Concepts (ACG 6027) 3 credits

Prerequisite: Graduate standing

Old: Principles applicable to the accounting cycle, asset valuation, income determination, financial reporting, basic business taxes, and owner's equity. Available only to graduate students lacking an undergraduate course in accounting.

New: Do you want to feel confident discussing business opportunities within an organization? Learn why accounting is the “language of business.” This course not only acquaints you with the basic financial statements such as Balance Sheet, Income Statement, and Statement of Cash Flows but also elaborates upon the valuation methodologies for each financial account. Upon course completion, students will have a solid accounting foundation. This course is only available to graduate students lacking an undergraduate course in accounting.

Advanced Financial Reporting and Accounting Concepts (ACG 6138) 3 credits

Prerequisite: Admission to College of Business master's program and ACG 3141 or ACG 6137

Prerequisite or Corequisite: GEB 6215 with grade of "S"

Old: Course is a study of advanced topics in financial reporting and accounting and focuses on complex corporate reporting issues. The course is not only a study of financial reporting and disclosure requirements, but also includes controversial and emerging practices.

New: This course is designed for students who desire to pass CPA exams and engage in the long term career of professional accounting or high-level corporate accounting. Specifically, this course explores financial accounting rules in today's volatile capital market environment pertaining to pensions and other post-retirement benefits, investments, fair value measurements and disclosures, equity compensation, accounting changes, earnings per share, foreign currency transactions & translation, and derivatives and hedging.

Financial Statement Analysis (ACG 6175) 3 credits

Prerequisites: Admission to College of Business master's program and ACG 3141 or ACG 6137 and FIN 6406

Old: The analysis of accounting data for purposes of auditing, fraud detection, credit and investment decisions, including bankruptcy prediction models and earnings-based equity valuation.

New: Why do some stock analysts suggest that a particular company's stock is overvalued while others suggest otherwise? They all have the same data. In this course, you will explore the world of financial analysis and learn why this discipline is part art/ part science. You will learn about the various techniques governing financial analysis along with the valuation of businesses and financial instruments. Further, one will learn how to interpret technical accounting financial statement presentations in areas such as pensions, deferred taxes and leases.

Communication Strategies for Professional Accountants (ACG 6396) 3 credits

Prerequisite: Admission to master's program in Accounting

Old: Course provides strategies for communicating effectively as a professional accountant: (1) writing in discipline-specific language and formats; (2) delivering credible presentations; and (3) adapting messages for various stakeholders.

New: Beyond competency in accounting tasks, accountants also need to be skilled communicators to gain a competitive edge in the job market and continue career success. This course provides you with effective communication strategies for winning and retaining clients and expediting information exchange. You will develop skills with immediate, real-world application: how to relay accounting information clearly and concisely, use appropriate formats, adapt messages for various audiences, and deliver credible and persuasive presentations.

Accounting for E-Commerce (ACG 6465) 3 credits

Prerequisite: Admission to College of Business master's program and ACG 2021 or ACG 6027

Old: Course covers e-commerce topics of relevance for accounting and business students. Topics include e-commerce security, attestation issues, XML, e-commerce taxation, and e-commerce business valuation.

New: As Accounting is the language of business, e-Commerce is the driver of business. Consequently, all accounting work involves e-Commerce in some way. So don't let e-Commerce be the missing ingredient in your accounting education. This course ties together accounting and its driving elements in the areas of technology, data analytics, artificial intelligence, and information systems.

Advanced Accounting Information Systems (ACG 6475) 3 credits

Prerequisites: Admission to master's program in Accounting or permission of instructor and ACG 2021 or ACG 6027

Prerequisite or Corequisite: GEB 6215 with grade of "S"

Old: The study of computerized accounting information systems with emphasis on reporting objectives, management needs, transaction trails, documentation, security, internal controls, and the integration of accounting systems in the evaluation and selection of software. Systems analysis techniques are discussed using the systems development life cycle model.

New: Is your personal data safe? Just as important, is your company's data secure, confidential, and accurate? With technology advancing at a record pace, it is difficult for Accountants to keep up. Where is our competitive advantage? This course takes a controls-based focus to answer these questions and more as it also goes down the path of implementing new technology according to the systems development life cycle.

Advanced Accounting Applications of Data Analytics (ACG 6496) 3 credits

Prerequisites: Admission to master's program; ACG 6686 or ACG 6635 or equivalent; and QMB 3600 or equivalent

Old: Advanced applications of data analytics in auditing, forensic accounting, fraud examination and financial statement analysis.

New: Data, data, data. It's everywhere! Have you ever wondered how data analytics could analyze REAL auditing, forensic accounting, and financial statement issues? If so, this is the class for you. Hands-on exercises will combine with fundamental data concepts to put you ahead of the game.

Advanced Digital Forensics in Forensic Accounting (ACG 6498) 3 credits

Prerequisites: ACG 6686 and enrollment in School of Accounting Executive Programs

Old: Introduces students to professional accounting engagements involving the application of computer forensics to the discovery, acquisition, analysis and reporting of digital evidence. Emphasis is placed on gaining knowledge of and proficiency in using software tools and General Audit Software (GAS) as part of the investigation and case management processes.

New: To meet the needs of employers and clients, today's accounting professionals must have technological and digital acumen. This course guides students through the process of using computer forensics software to obtain and analyze digital accounting data in a manner that sustains challenges of burden of proof or other challenges from third parties. Students are also guided on the process of using generalized audit software to analyze and interpret complex digital accounting data.

Interviewing for Forensic Accountants and Auditors (ACG 6685) 3 credits

Prerequisites: Enrollment in School of Accounting Executive Programs and ACG 6635 or ACG 4651 or permission of academic director

Old: A study of the concepts, assumptions, approaches and issues related to obtaining information from knowledgeable persons for use in determining the fairness of the presentation of financial information, e.g., financial statements, and conducting forensic accounting examinations.

New: Learn to dissect fraud by means of the interview process. In this course, you will learn to examine a person's body language and how to conduct interviews of knowledgeable persons to determining the fairness of financial information.

Accounting Fraud Examination Concepts (ACG 6686) 3 credits

Prerequisites: Admission to College of Business master's program and ACG 2021 or ACG 6027

Old: Overview of the nature of occupational fraud and how it is committed including an introduction to the actions that can be taken to determine the presence of occupational fraud and the procedures that can be implemented to deter it. Also covered is the proper manner in which allegations of fraud should be investigated to meet the requirements of civil/criminal court procedure.

New: In the investigation of fraud, one plus one does not always equal two. In this course, you will view fraud from the perspective of the fraudster. You will learn that if you understand the person, you understand the fraud. We explore why and how frauds occur through the lens of occupational frauds by looking at proper investigation methods and procedures for both civil and criminal cases.

Accounting Fraud Examination Conduct and Procedures (ACG 6687) 3 credits

Prerequisites: Admission to College of Business master's program and ACG 2021 or ACG 6027

Old: Emphasis on the conduct of fraud examinations, including a discussion of specific procedures used in forensic accounting examinations and the reasoning behind the use of these procedures. Coverage extends to detection, investigation, and prevention of specific types of fraud committed against organizations and individuals.

New: Detection, investigation, and prevention of fraud committed against organizations and individuals rises every year. This course will help you learn how to identify the red flags that indicates there may be fraud and highlights what types of frauds may occur that will need your forensic skills. This course will introduce many different techniques for identification of fraud and provide you the basis for your future career in accounting forensics (white collar crimes).

Forensic Accounting and the Legal Environment (ACG 6688) 3 credits

Prerequisites: Admission to College of Business master's program and ACG 2021 or ACG 6027

Old: Emphasis on Federal legislation related to fraud examinations including coverage of laws that preserve the rights of individuals suspected of committing fraud and laws that govern civil and criminal prosecutions, the admittance of evidence, and the testimony of expert witnesses.

New: In this course, you will learn about the role of Federal legislation as it relates to fraud examinations, including laws that preserve the rights of individuals suspected of committing fraud and laws that govern civil and criminal prosecutions, the admittance of evidence, and the use of expert witness testimony.

Forensic Accounting, Fraud and Taxation (ACG 6689) 3 credits

Prerequisites: Admission to College of Business master's program and ACG 2021 or ACG 6027

Old: Overview of the nature of tax fraud, its motivation, the manner by which it is effected, and ways to detect this type of fraud. Also discussed is the proper manner in which allegations of fraud should be investigated to meet the requirements of civil/criminal court procedure.

New: In this course you will learn about the nature of tax fraud, the motivation of tax cheats and tax protesters, and how to detect this type of fraud. You will also learn how allegations of tax fraud are to be investigated so that the requirements of civil/criminal court procedure are met.

Concepts of Federal Income Tax (TAX 6025) 3 credits

Prerequisites: Admission to College of Business master's program and ACG 2021 or ACG 6027

Old: Analysis of the principles of the Federal Income Tax. The relationship among statutes, case law, Congressional committee reports, and administrative pronouncements is emphasized. A case approach is used.

New: This course will give you the ability to understand the basic concepts of federal taxation by using court cases, the Internal Revenue Code, Regulations, and IRS Rulings so that you can analyze fundamental concepts of the federal income tax. You will learn how to apply critical thinking skills in the area of federal income taxes.

Tax Research (TAX 6065) 3 credits

Prerequisites: Graduate standing and TAX 6025 or TAX 4001

Prerequisites or Corequisites: GEB 6215 and TAX 6025

Old: Methods of researching tax problems and practical exercises in the uses of research tools in locating, understanding, and interpreting source materials.

New: In this course, you will learn how to find the answers to tax issues and you will apply your knowledge of tax research tools to locate, understand, and interpret source materials.

International Taxation (TAX 6525) 3 credits

Prerequisites: Graduate standing and TAX 6065 and (TAX 4011 or TAX 6105)

Old: A survey of U.S. income tax laws applicable to U.S. citizens and corporations doing business abroad, as well as to foreign taxpayers investing in the U.S.

New: This course examines the fundamental concepts of US taxation of foreign income earned by US taxpayers (outbound investment) and of US income earned by foreign taxpayers (inbound investment). Topics covered include: source of income; foreign tax credits; Subpart F; foreign currency translations; the newest tax provisions involving GILTI and FDII; income tax treaties; and US taxation of foreign persons; and US tax compliance issues.

Communication Strategies for Tax Accountants (TAX 6878) 3 credits

Prerequisite: Master of Taxation students only

Old: Course provides strategies for communicating effectively as a tax accountant: (1) writing in discipline-specific language and formats; (2) delivering credible presentations; and (3) adapting messages for various stakeholders.

New: Tax accountants' success, along with their reputations and strong client-tax accountant relationships, often depends on communication. This course provides you with effective communication strategies you can immediately apply on the job. You will gain real-world skills for gathering important financial data, delivering unfavorable or unexpected news, explaining technical jargon and changing tax laws, and presenting your clients' cases to the IRS.

Business Law for Professional Accountants (BUL 6332) 3 credits

Prerequisites: Admission to a College of Business master's program and BUL 4421 or equivalent

Old: The effect of federal, state and local law on business entities including ethical issues. The study of UCC contracts, negotiable instruments, agency law and business entities. This course is not available to students who have completed BUL 4422.

New: What legal factors must accountants consider to mitigate risk of professional and civil liability? Whether related to the appropriate application of the Uniform Commercial Code, the correct business entity structure and formation, the interpretation of contractual benefits and duties, or potential negligence liability, accountants must consider the various legal ramifications involved in commercial transactions. This course additionally examines the regulatory climate of business, professional responsibility, and potential tort liability.

Business Law and Applied Ethics (BUL 6455) 1.5 credits

Prerequisite: Graduate students only

Corequisites: BUL 4421 and BUL 4422, recommended

Old: Presents legal and ethical issues that arise in business. Emphasizes contractual and employment issues and the ethical concerns related to them. Students develop skills and tools to lead or manage a business while creating and maintaining an ethical environment.

New: This course presents legal and ethical issues that arise in employment settings and provides students with ethical decision-making tools to identify and manage ethical issues. The goal is that once students become aware of the complexity of the various issues, they will have a greater tendency to be more deliberate in decision-making. Working with cases, students will articulate basic principles of ethics, develop the skills to think and write critically, and clarify inconsistencies in their own ethics and value systems.

Advanced Entertainment Law (BUL 6628) 3 credits

Old: This course will develop familiarity with legal terminology, legal principles, and business organizations common to the entertainment industry. Emphasis on contract and agency law, intellectual property, acquisition, publicity rights, and artistic credits. Examination of contractual elements common to music, film, television, and literary publishing industries.

New: Apply your business degree to opportunities in one of the most dynamic industries in our country today. Since 2004, entertainment has replaced food as our country's greatest export. Entertainment includes a wide range of activities such as sports, theater, film, music, literary works, internet, videos games, gambling, and more. Learn the rules of law that apply to these activities. Discover the great opportunities and careers that are available today in the entertainment industry.