

Master Of Accounting Course Description

Courses (30 credits)

Title	Description	Credits
Auditing Theory and Practice	Auditing theory pertaining to the regulatory environment, risk assessment, internal controls, materiality, computerization, analytical procedures, sampling, fraud, ethics, and professional responsibilities.	3 credits
Business Tax Planning Theory and Practice	Tax theory pertaining to corporations, partnerships and conduit entities, estates, trusts, ethics, and professional tax responsibilities.	3 credits
Accounting Information and Decision Systems	The study of business processes, transactions cycles, and internal control structure with an emphasis on computerized accounting information systems.	3 credits
Strategic Cost Management	Current managerial accounting topics such as activity-based costing, theory of constraints, performance measures, and their use in organizations.	3 credits
Professional Responsibilities and Ethics in Accounting	The study of ethical systems and ethical decision making and their application in accounting.	3 credits
Financial Statement Analysis II	The exploration of conventional and advanced methods of analyzing financial statements, including earnings quality and financial distress assessment.	3 credits
Financial Reporting I	Accounting theory and practice for reporting consolidations, foreign currency transactions, and preparing financial statements for governmental and NGOs.	3 credits
Advanced UCC and Commercial Transactions	All articles of the Uniform Commercial Code, banking relationships, debtor-creditor law, and bankruptcy law.	3 credits
Governmental and Nonprofit Accounting	Accounting, reporting, and auditing principles and procedures for public sector agencies and nonprofit organizations.	3 credits
Capstone Course: Forensic Accounting and Litigation Support	Study of investigative accounting, consulting, and litigation support activities undertaken in forensic accounting engagements.	3 credits