ACCOUNTING (ACCT)

ACCT 511 Advanced Business Law for Accountants 3 Credit Hour(s)
Prerequisite: Financial Accounting with a score of 3 and Managerial Accounting with a score of 3 and Intermediate Accounting I with a score of 3 and Intermediate Accounting II with a score of 3 and Cost Accounting with a score of 3 and Auditing with a score of 3 and Taxation with a score of 3
This advanced course seeks to equip the student with an in-depth understanding of business law specifically as it relates to the legal issues that are encountered by certified public accountants. This course is designed to further the student's knowledge and understanding of the law in such areas as the Uniform Commercial Code, contracts, securities regulation, organizational structure and formation, ethics, the Sarbanes-Oxley Act, property and insurance, and other forms of government regulation of business.
Offered: Online

ACCT 521 Advanced Cost Accounting 3 Credit Hour(s)
Prerequisite: ACCT 531 and (ACCT 511 or BUSI 532) and (BMAL 590 or Bus Cmn Pro Cpnt/27hr BUSI Req with a score of 3)
This course will examine the importance of analyzing and managing costs; activity-based management, process costing and cost allocation; planning and decisions making, and evaluating and managing performance. This course is designed primarily for accounting/ finance majors who seek careers or are already employed in for profit corporations or not for profit organizations as public (such as CPAs) or private (such as controllers and/or CMAs or CFMs) accounting/business leaders in a fast changing, highly technically oriented society.
Offered: Online

ACCT 531 Accounting Information Systems 3 Credit Hour(s)
Prerequisite: Financial Accounting with a score of 3 and Managerial Accounting with a score of 3 and Intermediate Accounting I with a score of 3 and Intermediate Accounting II with a score of 3 and Taxation with a score of 3 and Cost Accounting with a score of 3 and Auditing with a score of 3
This course builds upon the student's existing basic knowledge of how accounting information systems function in today's business environment. It strongly emphasizes the internal control features necessary to provide accurate and reliable accounting data as it looks at how accounting information is recorded, summarized, and reported in both manual and computerized systems. Internal control as it applies to production processes as required by Rule 404 of the Sarbanes-Oxley Act of 2002 is part of this course.
Offered: Online

ACCT 612 Tax Research and Jurisprudence 3 Credit Hour(s)
Prerequisite: ACCT 531 and ACCT 511 and (BMAL 590 or Bus Cmn Pro Cpnt/27hr BUSI Req with a score of 3)
This innovative course seeks to equip the student with an in-depth understanding of the best tax research methods while providing the student with the opportunity to analyze the statutory and judicial doctrines that collectively give rise to the conceptual framework of tax law. The students will engage in tax research that will give them the opportunity to understand, analyze, and apply these familiar tax doctrines to a host of sophisticated and contemporary fact patterns.
Offered: Online

ACCT 614 Estate, Trust, and Gift Taxation 3 Credit Hour(s)
Prerequisite: (ACCT 511 and ACCT 531 or BUSI 532) and (BMAL 590 or Bus Cmn Pro Cpnt/27hr BUSI Req with a score of 3)
This course explores the taxation of estates, trusts, and gift returns, with a focus on estate planning.
Offered: Online

ACCT 616 Advanced Topics in Individual and Pass-through Taxation 3 Credit Hour(s)
Prerequisite: ACCT 511 and ACCT 531 and (BMAL 590 or Bus Cmn Pro Cpnt/27hr BUSI Req with a score of 3)
This course examines the various taxation implications of pass-through entities, particularly as they apply to an individual's personal tax return.
Offered: Online

ACCT 618 Advanced Topics in Corporate Taxation 3 Credit Hour(s)
Prerequisite: ACCT 531 and ACCT 511 and (BMAL 590 or Bus Cmn Pro Cpnt/27hr BUSI Req with a score of 3)
This course explores current topics within the field of corporate taxation, as well as the impact of corporate taxes on shareholders.
Offered: Online

ACCT 622 Advanced Auditing 3 Credit Hour(s)
Prerequisite: ACCT 511 and ACCT 531 and (BMAL 590 or Bus Cmn Pro Cpnt/27hr BUSI Req with a score of 3)
This advanced course provides students with actual applications of auditing procedures by exploring cases in which auditing was prominent and includes: Auditor's Ethical Responsibilities, Auditor's Responsibility to Detect Fraud, Event leading to creation of the Public Company Accounting Oversight Broad (PCAOB) and Classic Court Cases affecting auditors.
Offered: Online

ACCT 632 Advanced Financial Accounting Theory 3 Credit Hour(s)
Prerequisite: ACCT 612 and ACCT 511 and ACCT 521 and ACCT 531 and ACCT 622
This advanced course in financial accounting theory presents an in-depth analysis of the historical development of accounting theory and its application to current and future accounting issues. The course utilizes a case approach that provides a blend of theory, practice, and research. The course enhances critical thinking skills by synthesizing the professional accountant's understanding and knowledge of accounting theory with the resolution of real world accounting problems. The course incorporates a global perspective with respect to the development and analysis of accounting standards.
Offered: Online

ACCT 635 Advanced Research for Financial Reporting 3 Credit Hour(s)
Prerequisite: ACCT 531 and ACCT 511 and (BMAL 590 or Bus Cmn Pro Cpnt/27hr BUSI Req with a score of 3)
This course explores current issues within the field of financial reporting by examining recent pronouncements from the Financial Accounting Standards Board (FASB), and how those pronouncements will affect financial reporting.
Offered: Online

ACCT 642 Accounting Ethics 3 Credit Hour(s)
Prerequisite: ACCT 622 and ACCT 612 and ACCT 511 and ACCT 521 and ACCT 531
This course evaluates accounting ethics research in the context of a Christian worldview perspective and in relation to the development of the profession's code of professional conduct. The course examines the major ethical systems that exist today and distinguishes those that are compatible with a Christian worldview to enable the student to develop a sound framework for ethical decision making. The course present an in-depth analysis of the two prevailing ethical systems (rule deontology and utilitarianism) advocated for the accounting profession and examines their appropriateness in resolving accounting ethics dilemmas as they relate to the profession's code of conduct. The course also presents an ethical decision making model based on the profession's code of professional conduct that is compatible with a Christian worldview.
Offered: Online

ACCT 650 Corporate Governance and Fraudulent Financial Reporting 3 Credit Hour(s)
Prerequisite: ACCT 511 and ACCT 531 and (BMAL 590 or Bus Cmn Pro Cpnt/27hr BUSI Req with a score of 3)
This course examines corporate fraudulent financial reporting and the impact on corporate governance issues.
Offered: Online

ACCT 654 Fraud Examination 3 Credit Hour(s)
Prerequisite: ACCT 511 and ACCT 531 and (BMAL 590 or Bus Cmn Pro Cpnt/27hr BUSI Req with a score of 3)
This course provides an overview of the field of fraud examination, and discusses potential techniques to prevent fraud.
Offered: Online

ACCT 660 Information Technology and Fraud 3 Credit Hour(s)
Prerequisite: ACCT 511 and ACCT 531 and (BMAL 590 or Bus Cmn Pro Cpnt/27hr BUSI Req with a score of 3)
This course explores how information technology may be utilized as a tool to prevent and detect fraud
Offered: Online

ACCT 697 Special Topics in Accounting 3 Credit Hour(s)
Topics of special interest not included in the regular department offerings. May be taken more than once, but no topic may be repeated.