

GRADUATE ACCOUNTANCY COURSE DESCRIPTIONS

AC 556. DATA ANALYTICS IN ACCOUNTING 3 cr. Prerequisite: AC 304 or equivalent. Focuses on the use of data analytic tools and techniques in the analysis of business problems. Topics to be covered include data collection, storage and sharing through the use of technology tools and the inherent risks and ethics issues involved; the use of business analytics techniques to gain insights from data to solve business problems; exposure to some of the most commonly used business intelligence software packages; and approaches to successfully communicate the results of analyses using analytics.

AC 562. GLOBAL ACCOUNTING AND BUSINESS ISSUES 3 cr. Prerequisite: AC 304 or equivalent, permission of Instructor. Focuses on accounting issues relevant to international business operations including international accounting standards, foreign exchange and related hedging transactions, conversion of foreign currency financial statements and international tax issues. Includes challenges businesses face in a global environment arising from economic, social, technological, and political factors. Includes an international trip (at additional cost) with on-site visits to organizations and cultural experiences within the countries visited. Students can take the class without going on the trip.

AC 563. SEMINAR IN INTERNATIONAL TAXATION 3 cr. Prerequisite: AC 422 or equivalent or permission of instructor. Explores various aspects of taxation of taxpayers engaged in international transactions, e.g., U.S. taxation of multinational companies as well as foreign companies operating within the U.S. Topics include Subpart F income, the Foreign Tax Credit, foreign currency transactions, transfer pricing, the merits of U.S. foreign tax policy, and the tax policies of other selected countries.

AC 564. CONTEMPORARY TOPICS IN TAX 3 cr. Prerequisite: AC 304 or equivalent. An overview of relevant tax topics for the future tax professional. Topics include an examination of historical and current tax policy issues, the effects of taxes on investment choices, and a review of accounting for income taxes on the financial statements for both domestic and multinational corporations.

AC 572. ACCOUNTING AND TAX ISSUES OF NONPROFIT ORGANIZATIONS 3 cr. Overview of relevant topics for managers of these types of organizations. Topics include budgeting, performance evaluation, time value of money, financial statements and their analysis, and income taxation of Internal Revenue Code section 501(c)(3) organizations. Open only to students in the Masters in Nonprofit Administration program.

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AC 575. FRAUD EXAMINATION 3 cr. Prerequisite: AC 431 or equivalent. Emphasis on corporate fraud and methodology used to discover and prevent its occurrence. Corporate fraud includes both fraudulent financial reporting and asset theft. The methodology used to investigate fraud includes analytical procedures and interviewing techniques. Case studies and projects provide practical applications.

AC 580. INFORMATION SYSTEMS CONTROL & ASSURANCE 3 cr. Prerequisite: AC 341 or equivalent. Focuses on information technology general controls in accounting systems. Additional emphasis on the use of data analytics in fraud examination and internal and external audit services.

AC 583. ADVANCED MANAGERIAL ACCOUNTING AND CONTROL 3 cr. Prerequisite: AC 312 or equivalent and a minimum grade of C in AC 304 or equivalent. Advanced topics in managerial accounting, planning, and control to provide a general understanding of the managerial/operational role of the Controller/Management Accountant in an organization. The course focuses on how management accounting systems can be configured and effectively utilized to facilitate the business success of the enterprise while supporting its strategy. Topical coverage extends foundation materials covered in introductory/intermediate level management accounting courses.

AC 584. ACCOUNTING THEORY AND POLICY 3 cr. Prerequisite: AC 304 or equivalent. Accounting theory and policy decisions with respect to contemporary business problems and issues.

AC 585. GOVERNMENT/NOT FOR PROFIT ACCOUNTING 3 cr. Prerequisite: AC 304 or equivalent. Techniques of financial reporting by governmental entities and not-for-profit organizations. Recommended for students wishing to pursue CPA licensure.

AC 586. TAX RESEARCH IN PRACTICE 3 cr. Prerequisite: AC 304 or equivalent. Focuses on the tax research process, with emphasis on identifying issues and facts, assessing authority, developing analytical skills, exercising professional judgement, and communicating findings. Case studies will provide opportunities for students to apply all aspects of the research process to client scenarios.

AC 592. ADVANCED AUDITING 3 cr. Prerequisite: AC 431 or equivalent. Provides in-depth understanding of selected auditing topics, including risk assessment, the impact of information

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technology on audits, evidence evaluation and auditor independence. Designed to improve critical-thinking abilities necessary during audit engagements. Case studies and projects provide practical applications of the auditing standards and require students to use professional judgment.

AC 598. CONTEMPORARY TOPICS IN ACCOUNTING 1-3 cr. Prerequisite: AC 304 or equivalent. A special course which offers selected topics on an occasional basis. Topics and prerequisites will be announced when offered. Permission of the director of Graduate Business Programs is required for this course to count towards the degree.

FOR MORE INFORMATION ABOUT BOLER'S GRADUATE BUSINESS PROGRAMS:

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