

# ACCOUNTING AND FINANCE (ACFI)

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## **ACFI 820 - Corporate Taxation**

**Credits:** 3

Provides coverage of advanced topics from a strategic viewpoint and an understanding of the history and development of taxation, the role taxes play in financial and managerial decisions, and how taxes motivate people and institutions. The major tax issues inherent in business and financial transactions and their consequences are also explored.

## **ACFI 830 - Advanced Auditing**

**Credits:** 3

This course is designed to establish an advanced competence in auditing theory and practice. Specifically, students will gain an in-depth understanding of current academic auditing research and the philosophy of strategic-systems auditing through readings, presentations, case studies, and a service learning project with a local non-profit organization.

## **ACFI 840 - Forensic Acctg & Fraud Exam**

**Credits:** 3

This course builds on audit coursework, but is not limited to an audit perspective. It covers the major schemes used to defraud organizations and individuals. Students develop skills in the areas of fraud protection, detection, analysis, and some skills relating to investigations.

## **ACFI 844 - Topics in Advanced Accounting**

**Credits:** 3

Theory and practice of accounting for corporate acquisitions and mergers and the preparation and presentation of consolidated financial statements. Other topics include multinational consolidations, interim reporting and partnership accounting. Prereq: M.S. in Accounting.

## **ACFI 850 - Accounting Theory and Research**

**Credits:** 3

The objective of this course is to study the role of accounting information both in a decision-making and in a performance-evaluation context. This objective will be achieved by studying various accounting theories and the role that research has played in developing and testing those theories. Prereq: M.S. in Accounting.

## **ACFI 860 - Advanced Business Law**

**Credits:** 3

Focuses on legal issues such as the formation, management, and operation of corporations, and partnerships, and rights and liabilities of shareholders and partners; as well as an analysis of securities regulations. Also covers the due process and equal protection provisions of the Constitution as they relate to business activities. Includes an in depth analysis of the Uniform Commercial Code such as sales, secured transactions, and negotiable instruments. Real and personal property issues are also explored.

## **ACFI 890 - Accounting Information Systems**

**Credits:** 3

Accounting information systems and the use of computers for decision making with emphasis on sources and types of information and the use of analytical tools in solving accounting management problems. Prereq: M.S. in Accounting.

## **ACFI 895 - Governmental and Non-Profit Accounting**

**Credits:** 3

Planning, budgeting, internal and external financial reporting for governmental entities and not for organizations including healthcare and educational institutions. Prereq: M.S. in Accounting.

## **ACFI 896 - Topics**

**Credits:** 3

Special topics may be repeated up to a maximum of 12 credits. Prereq: consent of advisor and instructor.

## **ACFI 897 - Ethics and Professional Practices**

**Credits:** 3

The study of ethics as a significant and worthwhile endeavor that infuses all professional activities. Case work forms an integral part of the course. Analysis of situations of potential and actual ethical conflict and discussion of major ethical theories.

## **ACFI 898 - Master's Project**

**Credits:** 3

Master's paper on a topic approved by the program director. Prereq: M.S. in Accounting.