

**ACCT 401****Accounting Foundations**

1 Credit Hour

This course covers basic concepts underlying published financial statements, including the balance sheet, income statement and cash flow statement.

**ACCT 513****Identity Theft and Computer Related Fraud**

3 Credit Hours

The course introduces students to cyber security and cybercrime. This course examines the relevant threats faced by businesses at all levels with regards to information management and security. Topics covered include Internet and e-commerce fraud, money laundering, assessing risk and detecting computer-related fraud, detecting and deterring identity theft, as well as management, legal, ethical and privacy issues related to technological advances. The course also covers how cybercrime has evolved, and continues to evolve in the contemporary environment and how investigations, detection and protection have attempted to keep pace with fraudulent activity.

**ACCT 514****Financial Statement Fraud**

3 Credit Hours

This course explores the motivations, opportunities, and rationalizations management uses in perpetrating financial statement fraud. Students will learn to detect fraud by studying fraudulent financial reporting (intentional misstatements or omissions in financial statements) with emphasis on detection techniques. Students learn the tools that fraud auditors/examiners use to detect the warning signs of fraud and methodologies to proactively uncover and discourage such activities.

**ACCT 515****Fraud Examination**

3 Credit Hours

This course provides students with a knowledge and understanding for the fundamental of fraud examination. Students learn about the causes of fraud and white-collar crime in our society and the circumstances in which it arises. The nature of fraud, elements of fraud, fraud prevention detection, investigation, design and use of controls to minimize fraud, and methods of fraud resolution are examined in this course.

**ACCT 516****Ethical Issues in Financial Fraud Examination and Management**

3 Credit Hours

*Pre/Corequisite:* P (RQ) ACCT-515

This course explores the areas of organizational ethics and the connections among detecting and preventing fraud and understanding the corporate ethical environment. Additionally, this course examines the motivation of fraud perpetrators and the different theories as to who commits fraud and why. Topics include personal and organizational responsibility, competence, confidentiality, professional relationships, certification, licensing and other regulatory programs, and research.

**ACCT 517****Financial Fraud Capstone Course**

3 Credit Hours

This course integrates the knowledge gained in earlier Financial Fraud Examination and Management courses to assist students towards achieving the Certified Fraud Examiner (CFE) credential. Through the use of lectures, videos, and the Association of Certified Fraud Examiners CFE Exam Prep Course, students will synthesize the body of knowledge of the Fraud Examination discipline, apply Fraud Examination fundamentals to a hypothetical case, write a professional fraud incident report, and be prepared to successfully pass the CFE Examination.

**ACCT 520****Accounting for Management Decisions**

3 Credit Hours

Managerial accounting is the study of accounting as it relates to the use of cost management information to assist in realizing an organization's strategy. This course emphasizes the importance of critical strategic analysis in the decision-making process through the use of readings and cases in the areas of financial reporting, budgeting and cost control.

**ACCT 521****Accounting Analytics and Revenue**

3 Credit Hours

This course focuses on key financial measurements and the meaningful, timely reporting necessary for data-driven management decision-making.

**ACCT 550****Cost and Profitability Management**

3 Credit Hours

*Pre/Corequisite:* P (RQ) ACCT-520

This course requires students to analyze complex case studies. Topics include Profitability by Product Line, Service and Customer; Activity Based Costing and Management; Balanced Scorecard; Strategic Budgeting and Profiting Planning; Management Control; Performance Measurement; and Multinational Issues.

**ACCT 561****Forensic and Investigative Accounting**

3 Credit Hours

This course is designed to provide students with methodologies for resolving fraud allegations, from inception to disposition. This course addresses important topics associated with modern forensic and investigative accounting, including fraud auditing, investigation methods, courtroom procedure and litigation support, valuation, cybercrime and other key forensic accounting topics. This course covers selected areas of the law and investigative skills for the collection, analysis and evaluation of evidential matter. Additionally, students will learn how to interpret and communicate findings.

**ACCT 562****Information System Security**

3 Credit Hours

This course provides students with an understanding of how electronic files are vulnerable to attacks from both employees

and outsiders from around the world, how computer fraud and manipulation is accomplished, and what security measures should be instituted to prevent it. The course covers risk and compensating security technologies by considering the requirements of cyber and information system security with a systemic view of the development process from the 'acquisition' through to the 'disposal' stages.

ACCT 563

**Advanced Topics in Taxation and Regulation**

3 Credit Hours

This course is a study of the rules, concepts, and applications of several topics. These topics include federal income tax issues, multistate taxation, tax practice, ethics, accounts' liability, and gift and estate taxation.

ACCT 564

**Accounting Information System**

3 Credit Hours

This course is a study of the concepts, nature and objectives of accounting information systems. AIS integrates the students' knowledge of accounting with computer technology, management concerns, and quantitative reasoning. Systems applications through the business cycle will be explored.