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. Focus is on understanding statements rather than preparation.

ACCT 513  
**Identity Theft and Computer Related Fraud**  
3 Credit Hours  
The course will introduce students to cyber security and cybercrime. This course examines the relevant threats faced by business at all levels with regards to information management and security, along with the related fraud of identity theft. 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 will also cover 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. Completion of specified undergraduate business courses.

ACCT 514  
**Financial Statement Fraud**  
3 Credit Hours  
This is a graduate level accounting course which 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 as well as financial and nonfinancial tools fraud auditors/examiners can use to detect the warning signs of fraud and methodologies to proactively uncover and discourage such activities. Completion of specified undergraduate business courses.

ACCT 515  
**Fraud Examination**  
3 Credit Hours  
This course provides the student with a knowledge and understanding of the fundamentals fraud examination and management as well as the pervasiveness and 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. The inter-disciplinary nature of the course makes it appropriate and useful for both accounting and non-accounting majors. Completion of specified undergraduate business courses.

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 connection between detecting and preventing fraud and understanding the corporate ethical environment. Additionally, this course will examine 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. This course has been included in the fraud examination and management curriculum in order to stress the appropriateness of moral judgment as a central component of professional decision making. This course is strongly recommended to take with ACCT 515. Completion of specified undergraduate business courses.

ACCT 517  
**Financial Fraud Capstone Course**  
3 Credit Hours  
This course integrates the knowledge gained in earlier Financial Fraud Examination and Management courses in order 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 and write a professional fraud incident report, and be prepared to successfully pass the CFE Examination. Students interested in sitting for the CFE Exam should take this course. Completion of specified undergraduate business courses.

ACCT 520  
**Accounting for Management Decisions**  
3 Credit Hours  
*Pre/Corequisite: P (RQ) ACCT-401*  
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. Completion of specified undergraduate business courses.

ACCT 521  
**Accounting Analytics and Revenue**  
3 Credit Hours  
This course introduces the required skills for the next generation of business professionals to become more self-sufficient, versatile and multi-dimensional when analyzing financial data. The focus is two-fold: first on key financial measures and the meaningful, timely reporting necessary for data-driven management decision-making, and secondly on revenue and pricing optimization for organizations. Completion of specified business undergraduate courses.
ACCT 550
Cost and Profitability Management
3 Credit Hours
Pre/Corequisite: P (RQ) ACCT 321 or equivalent
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. Completion of specified undergraduate business courses.

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. Completion of specified undergraduate business courses.

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. Completion of specified undergraduate business courses.

ACCT 563
Advanced Topics in Taxation and Regulation
3 Credit Hours
This course is a study of the rules, concepts and application of the following: Select federal income tax issues focusing on topics with primary relevance to corporate taxpayers and their shareholders; Multistate taxation; Tax practice, ethics, and accounts' liability; Federal gift and estate taxation. Completion of specified undergraduate business courses.

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. In addition, students will use advanced EXCEL techniques. Completion of specified undergraduate business courses.