

Accounting MBA Courses

BUAC711 Financial Planning and Control Systems for Managers and Consultants; (2 credits) Grade Method: REG.

Prerequisites: BUSI 611, BUSI 630 and BUSI 681; or permission of department. For BMGT majors only. Credit will be granted for only one of the following: BMGT 711 and BUAC 711. Formerly BMGT711. This course provides an analysis of several topics concerning financial planning/control systems (management accounting systems). Topics covered: design and use of cost management systems (including activity based costing systems), financial performance measures for enhancing firm value, managerial incentive contracts and accounting data, management accounting and Internet-based transactions, managing earnings and financial ratios, use of balanced scorecard to evaluate financial/nonfinancial managerial performance, management accounting systems and competitor analysis, behavioral aspects of budgeting, post-auditing of capital investments, accounting/economics aspects of information security, and transfer pricing.

BUAC743 Financial Statement Analysis; (2 credits) Grade Method: REG.

Prerequisite: BUSI610. For Majors only or permission of department. Provides students with the tools to conduct a financial statement analysis, which is part of an overall business analysis. This involves understanding and using the information that financial statements are communicating to users.

BUAC758L Special Topics in Accounting and Information Assurance: Intermediate Accounting I: MBA; (2 credits) Grade Method: REG.

BUAC758M Special Topics in Accounting and Information Assurance: Intermediate Accounting II: MBA; (2 credits) Grade Method: REG.

Intermediate Accounting I followed by Intermediate Accounting II form the initial two electives in a sequence of electives designed for MBA students who have a goal of obtaining a CPA. The purpose of the initial course is to provide students with a comprehensive understanding of the foundations of financial statements of US companies, and to demonstrate how business activities are reflected in the financial statements. The course builds on the core Financial Accounting (BUSI 610) course by providing a more in-depth study of accounting theory and practice. The course begins with a review of the accounting process followed by a comprehensive review of conceptual framework on which US accounting standards are based, and an overview of the accounting standards setting process. The majority of the course explores the components of the financial statements including such issues as the quality of earnings and the measurement and reporting of unusual, infrequent, and non-operating items. Accounting, reporting, and valuation issues pertaining to cash, accounts receivables, inventory and long-term assets are also covered. Finally the course discusses the similarities and differences between US and international accounting standards. The second course, BUAC 758M, course continues on the same theme and examines such topics as earnings per share, leases, pensions and off-balance-sheet financing.

BUAC759 (PermReq) Independent Study in Accounting and Information Assurance; (1-6 credits)

Grade Method: REG. Individual Instruction course: contact department or instructor to obtain section number.

BUAC765 (PermReq) Business Ethics for Accountants and Auditors; (3 credits) Grade Method: REG.

Restricted to BMSB program. Considers all facets of business ethics issues within an accounting and auditing context. Ethical theory, corporate social responsibility, and individual decision-making are considered. Some of the applied topics that may be covered in this course include, but are not limited to,

intellectual property issues, corporate downsizing, outsourcing, global ethics, crises management, and employment ethics.

BUAC780 (PermReq) Financial Statement Analysis for Accountants and Auditors; (3 credits) Grade Method: REG.

Restricted to BMSB program. Provides a framework for using a firm's financial statements to perform a comprehensive analysis of the firm's operating performance, cash management, and financial position as well as to value the firm and to detect earning management. It includes an overview of the accounting and auditing standard setting framework, and the relevance of U.S. GAAP as well as International Financial Reporting Standards (IFRS) to accounting recognition, measurement, presentation, and disclosure. The course also identifies the analytical relevance of a selected set of more advanced accounting topics (e.g., valuing employee stock options).

BUAC782 (PermReq) Advanced Managerial Accounting and Control Systems; (3 credits) Grade Method: REG.

Restricted to BMSB program. Focuses on topics that emphasize the role of managerial accounting in a firm's overall management planning and control structure. A key concern is to show how effective organizations ensure that the parts of the organization work together to create the whole, and how the sum of the parts, through synergy, can indeed be greater than the whole.

BUAC784 (PermReq) Business Communications for Accountants and Auditors; (2 credits) Grade Method: REG.

Restricted to BMSB Program. Focuses on the art of communication and its effects on people, organizations, and other stakeholders. The course will focus on two aspects of business communications: persuasion and effective presentations. The objective for the persuasion sessions is to have students improve upon their day-to-day oral business communications skills. This will be accomplished as participants learn to tailor each communication to the person or people with whom they are speaking.

BUAC786 (PermReq) Internal Auditing I: Conceptual and Institutional Framework; (3 credits) Grade Method: REG.

Restricted to BMSB Program. Provides students with an overview and basic understanding of internal auditing. Internal audit's role in internal control, risk management, business processes and risks, and Sarbanes-Oxley, Section 404 compliance efforts are considered. Internal auditing is presented as an integral part of effective corporate governance. Examples of assurance and consulting activities undertaken by the internal audit function, as well as the sourcing strategy (i.e., full insourcing, co-sourcing or full outsourcing models) are discussed. Students are introduced to internal control theory, test design concepts and internal auditing best practices.

BUAC787 (PermReq) Internal Auditing II: Internal Audit Application and Practice; (3 credits) Grade Method: REG.

Prerequisite: BUAC787. Restricted to BMSB program. This advanced internal auditing course contains an in-depth coverage of the internal audit process. Students receive experience in planning and conducting internal audit assurance and consulting engagements. Also, students build on the theory and techniques introduced in Internal Auditing I, through practical, in-depth coverage of specific audit areas. Other matters covered include audit evidence, workpapers, audit sampling, and communicating of engagement results. Internal auditing case studies are used to reinforce the learning process.

BUAC788P (PermReq) Action Learning Project: Action Learning Project; (1 credit) Grade Method: REG.

A significant consulting project within teams, designed by individual MS student participants and faculty. It may also be an individual project/study or a business simulation exercise.

BUAC790 Information Security, Audit and Control; (3 credits) Grade Method: REG.

Restricted to BMSB program. Builds on basic information technology (IT) courses, focusing on key issues including IT security, IT controls, and IT auditing. Addressing issues such as auditing a computer information system; assessing risks; identifying control objectives; identifying appropriate audit procedures; learning the concepts and basic features or audit software thereby providing the tools for choosing audit software; conducting an operational audit basic controls over computer information systems; and developing world-class IT control frameworks.

BUAC792 Forensic Accounting/Auditing; (3 credits) Grade Method: REG.

Restricted to BMSB program. Provides a theoretical background and practical application of fraud examinations and corporate investigations. Fraud prevention, detection, investigation, and related matters such as courtroom procedures will be included. Also considered are topics such as FCPA and securities fraud. A wide variety of teaching tools are used.

BUSI610 (PermReq) Introduction to Financial Accounting; (2 credits) Grade Method: REG.

For BMGT majors only. Overview of financial accounting, periodic financial statements and the financial reporting process. Importance of financial statements as information source for creditors and investors and as a means by which managers can communicate information about their firms. Non majors should review their registration eligibility in the statement preceding the BUSI courses.

BUSI611 (PermReq) Managerial Accounting; (2 credits) Grade Method: REG.

Prerequisite: BUSI610. For BMGT majors only. Use of accounting data in corporate planning and control. Cost-volume-profit analysis, budgeting, pricing decisions and cost data, transfer pricing, activity-based management, performance measures, and standard costing.