

Note – The following is a comprehensive list of courses offered by the Department of Accounting. The semester in which a specific course is *most likely* to be offered is noted.

The Department of Accounting offers several accounting electives for MBA students.

Courses offered primarily for MBA students

ACC 287.5 - Performance Management and Control (flexible core) -
Offered in Spring

Description: This is an accounting course, but it is emphatically NOT a course about annual reports and 10-Ks. The class is built around key questions that managers must deal with relating to planning, decision making and control. We use cases as the basis for discussing these questions, addressing both quantitative and qualitative aspects of how companies create their internal numbers, how they use those numbers to make decisions and measure the success or failure of those decisions (and of those who make them), and how the design of measurement systems and assumptions sometimes distorts those numbers. The course is intended to be broadly applicable for all types of MBA students, including those who will work in less quantitative areas but will nonetheless need to understand and interpret an organization's internal accounting data. (This course is not open to MPA students, who should take ACC 387.1 instead.)

ACC 380D - Advanced Topics in Financial Reporting - Offered in Fall

Description: This course is designed specifically to meet the needs of MBA students for a serious accounting course. The topics are the "best of" those offered to our masters in accounting students in their two-semester sequence in intermediate and advanced accounting, but the course adopts a "user" as opposed to a "preparer" perspective. This course will allow you to understand much of the information presented in the footnotes to the financial statements in corporate reports, including accounting for mergers and acquisitions and corporate combinations. This class is not open to MPA students.

ACC 380K.7 - Financial Statement Analysis - Offered Fall and Spring

Description: This course provides an overview of the use of financial accounting information for evaluating past performance and predicting future performance of a company or division. There is some overlap with Intermediate/Advanced Accounting in topics, but this course is more focused on use of the information in the context of valuing publicly-traded common stocks. The analysis process consists of five steps: (a) analyzing the industry and economic environment in which the firm operates; (b) analyzing the accounting methods that the firm uses; (c) analyzing the recent financial performance and position of the firm, over time and in comparison to other firms; (d) forecasting the financial performance of the firm in the future; and (e) estimating the value of the firm.

Courses offered primarily to MPA students

ACC 380K.1 - Intermediate Accounting - Offered Fall and Spring

Description: This course covers topics that were nominally covered in BA 384T, but in much greater depth. This course is designed for MPA students and is appropriate for MBA students interested in taking the CPA exam (others should take ACC 380D).

ACC 380K.2 - Advanced Accounting - Offered Fall and Spring

Description: This course covers accounting for mergers and acquisitions and corporate consolidations. The course includes an overview of the taxation of corporate combinations as well as SEC reporting requirements. If time permits, the course will include accounting and tax aspects of corporate divestitures. This course is designed for MPA students but it is also appropriate for MBA students interested in understanding mergers and acquisitions.

ACC 380K.6 - Issues in Accounting for Nonprofit (Governmental) Organizations - Offered Fall and Spring

Description: This course covers the unique financial reporting issues faced by governmental and nonprofit entities.

ACC 380K.8 - Petroleum Accounting: Principles/Process/Issues -
Offered Fall and Spring

Description: This course is about the Oil & Gas Industry both U.S. and the World. We will be covering the industry, forms of doing business and related accounting requirements and challenges. First the course will cover Upstream Oil & Gas Operations. After the basic of oil and gas operations are understood the following specific topics of oil and gas accounting will be covered: (1) Industry Accounting Practices, (2) Contracts Accounting, (3) Accounting for all Activities, (4) International Operations Accounting, (5) AIPN Model Contract, (6) Partner Accounting, and (7) Forms of Doing Business Internationally.

ACC380K.12 - Computer Audit and System Security - Offered in Fall

Description: This course is an introduction to information technology (IT) audit and advisory services that aim to decrease risks and increase returns of organizations.

ACC 383K.2 - Management Auditing and Control - Offered Fall and Spring

Description: This course is designed for students who plan careers in the accounting and finance functions of corporations or government entities or in the consulting/risk management/internal audit services side of public accounting and internal audit outsourcing firms. The purpose of the course is to introduce the student to scope of auditing in today's organizations, a scope that extends beyond far the traditional attestation of the financial statements. Its main objectives are to provide the student with a basic understanding of the use of internal auditing by top management and governing boards for controlling organizations and an understanding of techniques for risk assessment and management. Topics are covered through lectures and readings, analysis of case studies by students, presentation by practitioners from industry and government, and a team project.

ACC 383K.4 - Fraud Examination - Offered Fall and Spring

Description: This course covers all of the major methods employees use to commit occupational fraud. Students will learn why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved.

ACC 387.1 – Intro to Managerial Accounting - Offered Fall and Spring

Description: This course will cover managerial cost accumulation concepts and techniques for Product and Service Costing, Planning and Control, as well as Non-routine Managerial Decisions. Modern management accountants are not only concerned with how cost data are transformed into cost accounting information but more importantly how to use cost accounting information to aid managerial goals. It is the case, however, that one cannot effectively use cost information without a good understanding of how various cost accounting information are generated. Topics introduced in Introductory Managerial Accounting Course will be covered much more rigorously in this course. In addition the course will provide students with a good exposure to topics on current and emerging concepts, practices and developments in Total Cost Management (TCM) including Activity-Based Costing (ABC), Benchmarking and Best Practices (BBP), Customer Costing (CC), Business Process Analysis (BPA), Business Process Improvement (BPI), Cost- Volume-Profit Analysis under Absorption and Direct Costing, Relevant Costing, Strategic Cost Management (SCM), and Transfer Pricing in Perfect and Imperfect Intermediate Product Markets.

The course should develop the student's understanding, skill, and analytic ability in management accounting to the level where he or she can function effectively (and efficiently) as a professional management accountant in industry, in public accounting, in management consulting, in government, or in personal business management.

ACC 387.4 - Strategic Control Systems - Offered in Spring

This course exposes students to concepts and methods embraced by strategic business control techniques. These techniques support decision-making by those aspiring to be in positions of business leadership. The course emphasizes viewing an organization from the perspective of a chief financial officer, chief operating officer or chief executive officer.

This course emphasizes how to use information to manage a business at a managerial level. While it addresses information created through accounting and financial processes, it equally focuses on non-financial measures critical to business success. This course is not about how to create or compute information but instead is about how to identify and organize existing information into understandable and manageable systems and reports that appropriate leverage management's limited time and attention.