Accounting, Finance, & Analytics

Accounting, Finance & Analytics Degrees and Minors

Master's Degree

- Master of Accountancy (MAcc) (catalog.dixie.edu/programs/accounting-finance-analytics/accounting-macc/)

Bachelor's Degrees

- Bachelor of Science in Accounting (catalog.dixie.edu/programs/accounting-finance-analytics/accounting-bs/) †
- Bachelor of Science in Finance (https://catalog.dixie.edu/programs/accounting-finance-analytics/finance-bs/) †
- Bachelor of Science in Information Systems and Analytics (catalog.dixie.edu/programs/accounting-finance-analytics/information-systems-and-analytics-bs/)

Minor

- Accounting Minor (catalog.dixie.edu/programs/accounting-finance-analytics/accounting-minor/)

Certificate

- Data Analytics (catalog.dixie.edu/programs/accounting-finance-analytics/data-analytics-certificate/)

* In accreditation candidacy with the Accreditation Council for Business Schools and Programs (ASBSP)

† Accredited by the Accreditation Council for Business Schools and Programs (ACBSP)

Click here for Accounting, Finance, and Analytics Website (https://accounting.dixie.edu/) (following this link will take you out of the University Catalog)

Click here for Management and Marketing Website (https://business.dixie.edu/) (following this link will take you out of the University Catalog)

ACCT 2010. Financial Accounting. 3 Hours.
Required of students pursuing majors and emphases in the School of Business, and open to other interested students. Introduces basic concepts of financial accounting, covering complete accounting cycle for service and merchandise companies, including depreciation, accounts receivable, and inventory. Inclusive Access Course Material (electronic book) fees may apply, see Fees tab under each course section for details. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Understand the role of accounting in society and business. 2. Identify the components of the basic financial statements, including the Balance Sheet, Income Statement, Retained Earnings Statement and Statement of Cash flows. 3. Process accounting information by applying the concepts of debit and credit using journals and ledgers. 4. Apply the revenue and expense recognition principles and prepare basic financial statements by completing all of the steps in the accounting cycle. 5. Account for the major types of transactions affecting cash; inventory; accounts and notes receivable including bad debt and interest computations; long-term assets including the acquisition, disposition and depreciation of these assets; and current and long-term liabilities. 6. Identify internal control procedures to protect business assets and the reporting of fraudulent financial information. 7. Identify the characteristics of the various forms of business. 8. Judge ethics in business and accounting and their effect on society. FA, SP, SU.

ACCT 2020. Managerial Accounting. 3 Hours.
Required of students pursuing majors and emphases in the School of Business, and open to other interested students. Introduction to managerial accounting principles, including product costing, cost-volume profit analysis, profit planning, capital budgeting, and financial statement analysis. Inclusive Access Course Material (electronic book) fees may apply, see Fees tab under each course section for details. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Identify and give examples of each of the three basic manufacturing cost categories. Compute variances in each of the three cost categories. 2. Prepare income statements for a merchandising company using the traditional and contribution formats. 3. Explain how variable costing differs from absorption costing and compute unit product costs under each method; including the use of cost-volume-profit relationships in variable costing. 4. Understand why organizations budget and the processes they use to create budgets. 5. Compute return on investment (ROI) and residual income and show how changes in sales, expenses, and assets affect ROI and residual income. 6. Evaluate the acceptability of an investment project using the net present value and the internal rate of return methods. 7. Prepare a statement of cash flows using the indirect method to determine the net cash provided by operating activities. 8. Compute and interpret financial ratios that would be useful to stakeholders. Prerequisites: ACCT 2010. FA, SP, SU.
ACCT 3001. Accounting Intermediate Career Strategies. 1 Hour.
A continuation of BUS 1050 - Business Foundations, with emphasis placed on successfully completing a focused career search in Accounting. Target career industry sector(s) and specific opportunities within preferred sector(s) will be identified. Professional networking techniques/skills will be developed to effectively penetrate preferred industry sector(s). Continued emphasis will be placed on professional career strategy and portfolio development. It is recommended that students take this course prior to their Senior year. It is also recommended that students complete an internship related to accounting before or while taking this course. Job interview skills will be addressed. Dual listed with FIN 3001-only one course may be taken for credit. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Conduct a targeted career search unifying their skills, interest, and current career opportunities. 2. Create and maintain a professional network which will be utilize and expanded during their targeted career search. 3. Create a customized resume for each identified career opportunity. 4. Create a Personal Career Portfolio, presenting academic work product germane to their targeted career search. 5. Present themselves in a professional manner during phone and personal interviews. Prerequisites: BUS 2000 or BUS 1050 or MGMT 2050. FA, SP.

ACCT 3005. Accounting Essentials Boot Camp. 1 Hour.
The one-credit Accounting 3005, Accounting Essentials Boot Camp, course has been designed to help students develop a sufficient working knowledge of the Accounting Cycle to prepare them for the more in-depth study of the Accounting Cycle featured in Intermediate I (Accounting 3010). **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Demonstrate their development of a working knowledge of the Accounting Cycle by working through the Accounting Cycle for several comprehensive Accounting-Cycle problem sets as well as a comprehensive Accounting-Cycle problem-based exam. Corequisite: ACCT 3010 for students who failed to meet the grade or time requirement in ACCT 2010. FA, SP.

ACCT 3010. Intermediate Accounting I. 3 Hours.
Required of students pursuing a degree or emphasis in Accounting. Covers conceptual framework of accounting; reviews the accounting process; reviews accounting statements including the income statement, balance sheet, and statement of cash flows, and includes an in-depth coverage of revenue recognition, accounting changes and error correction, and financial statement analysis. Inclusive Access Course Material (electronic book) fees may apply, see Fees tab under each course section for details. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Describe the objectives and challenges of Generally Accepted Accounting Principles for Financial Reporting, including the parties involved in standard-setting. 2. Describe the Conceptual Framework underlying financial reporting. 3. Apply the flow of Accounting Information from Event Transaction Analysis through the completion of Financial Statements. 4. Apply the concepts and techniques that underlie the preparation of the Income Statement and Statement of Retained Earnings, and the reporting of other comprehensive income. 5. Apply the concepts and techniques that underlie the preparation of the Balance Sheet and Statement of Cash Flows. 6. Analyze the essentials of compound interest, annuities and present value, as they apply to financial reporting. 7. Apply the acceptable reporting, recognition, and valuation concepts of Cash, Receivables, and Inventories. 8. Apply the acceptable reporting, recognition, and valuation concepts of Fixed Intangible Assets. 9. Apply the acceptable reporting, recognition, and valuation concepts of Depreciation, Amortization, Depletion, and Impairments. Course fee required. Prerequisites: ACCT 2010 (Grade B or higher) within two years of enrollment in this course and ISA 2010 or CIS 2010. FA, SP, SU.

ACCT 3020. Intermediate Accounting II. 3 Hours.
Required of students pursuing a degree or emphasis in Accounting. Covers accounting for current and long-term assets, including accounts receivable, inventories, operating assets, and investments; accounting for current and long-term liabilities, including contingent liabilities, debt securities, and leases; and accounting for equity transactions, including capital stock issuance and reacquisition, stock rights and options, and dividends. Inclusive Access Course Material (electronic book) fees may apply, see Fees tab under each course section for details. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Solve present value problems to determine, bond price, lease payment, and pension obligations. 2. Identify and determine the costs included in initial valuation of property, plant and equipment, including self-constructed assets and those acquired through exchange. 3. Compare different depreciation methods, including activity methods, straight-line methods, and decreasing-charge methods and explain the accounting related to asset impairment and gain/loss contingency. 4. Apply the methods of bond discount and premium amortization, including effective interest method and straight-line method. 5. Identify and account for operating and capitalization methods of recording leases for both lessee and lessor. 6. Describe temporary differences that result in future taxable and future deductible amounts and their treatment in the financial statements. 7. Identify types of pension plans and the components of pension expense. 8. Identify and account for the components of stockholders' equity including calculating earning per share in basic and complex capital structures. 9. Construct financial statements and develop full and fair disclosures based on GAAP. 10. Exercise professional judgment to differentiate and employ GAAP technical concepts to construct and present financial statements, including balance sheet, income statement, statement of retained earnings and statement of cashflows, along with the related disclosures. 11. Research accounting issues and related authoritative accounting technical resources to illustrate the application of GAAP and IFRS accounting principles. Course fee required. Prerequisites: ACCT 3010, FA, SP.

ACCT 3300. Cost Accounting. 3 Hours.
Required of students pursuing a degree or emphasis in Accounting. Covers the analysis of costs in a business organization for both internal and external use by management. Includes job order and product costing, standard variances analysis, profit performance analysis, labor costing, cost-volume-profit analysis, budgeting, and capital building. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Demonstrate basic knowledge of cost accounting concepts. 2. Estimate inventory values using different methods. 3. Compute variances and demonstrate understanding of their meanings. 4. Apply both process costing and job costing methods in product costing. 5. Measure and manage customer profitability. 6. Use performance measurement systems including balanced scorecard and economic value added. 7. Understand pricing decisions and cost management. 8. Measure cost behavior. Prerequisites: ACCT 2020; AND Advanced standing. FA, SP.
ACCT 3400. Tax Accounting I. 3 Hours.
Required of students pursuing a degree or emphasis in Accounting. Covers current federal income tax laws and the preparation of individual income tax returns, emphasizing analysis and interpretation of tax rules and their practical application as well as researching tax laws and rules. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Understand the theories and concepts of taxation. 2. Develop a strong foundation in federal taxation at an individual level. 3. Develop and demonstrate a thorough understanding of the development process of tax authority, mastery of tax research at the mastery level. 4. Connect pieces of tax law and develop a framework for individual income tax strategy. 5. Develop skills in tax forms, and professional tax software. Course fee required. Prerequisites: ACCT 3010. FA, SP.

ACCT 3440. Tax Practicum I. 3 Hours.
Required for Accounting majors. Gives Accounting students the opportunity to refine their interpersonal skills and apply tax concepts from the Tax Accounting I course as they meet with clients to prepare their tax returns in real time with state-of-the-art, Internet-based tax preparation software as part of the VITA (Volunteer Income Tax Assistance) program. Students are expected to meet with clients outside of the regularly scheduled Monday training classes at least two times per week. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Demonstrate an in-depth working knowledge of TaxSlayer, the IRS-provided tax preparation software used to complete client’s federal and state tax returns. 2. Complete the IRS certification exams. 3. Participate in the 9-week VITA program volunteering one full evening each week. 4. Participate in weekly class which serves as a training session. 5. Complete peer-reviews of tax returns before electronically filing. Course fee required. Prerequisite: ACCT 3400 (can be concurrently enrolled). SP.

ACCT 3500. Accting Practicum Techniques. 2 Hours.
Required for students pursuing a degree or emphasis in Accounting. Provides hands-on instruction using QuickBooks software to prepare financial statements and related analysis. Payroll tax compliance, reporting, and planning will be covered, with emphasis on interpretation and practical application. Designed to provide Accounting majors with skills needed in ACCT 4600. This course requires purchase of software, see instructor for details. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Demonstrate an in-depth working knowledge of the QuickBooks accounting software package for purposes of routine financial accounting record keeping in a small to mid-size business. 2. Prepare and analyze financial statements. 3. Prepare all facets of payroll (pay checks, W-2’s, 940’s, 941’s) and payroll tax compliance. Prerequisites: ACCT 3020. FA, SP.

ACCT 4030. Advanced Accounting. 3 Hours.
Required of students pursuing a degree or emphasis in Accounting. Covers the nature and financial reporting aspects of these complex business transactions, including accounting for business combinations and consolidations, joint ventures and foreign currency translations and segment reporting, as well as the unique accounting and financial reporting issues facing not-for-profit organizations and governmental entities. Inclusive Access Course Material (electronic book) fees may apply, see Fees tab under each course section for details. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Prepare consolidated financial statements as of the date of acquisition and for periods subsequent to the date of acquisition. 2. Demonstrate an understanding of current GAAP related to Business Combinations and its relationship to present reporting practices. 3. Identify and account for the accounting techniques and methods associated with the formation and liquidation of partnerships. 4. Prepare and analyze accounts for importing and exporting transactions denominated in foreign currencies, as well as accounting for forward exchange contracts. 5. Explain the role of Fund Accounting. 6. Prepare and analyze journal entries using the Fund Basis of Accounting. 7. Prepare an interpret financials statements using Fund Basis of Accounting. Course fee required. Prerequisites: ACCT 4020. FA, SP.

ACCT 4100. Auditing. 3 Hours.
Required of students pursuing a degree or emphasis in Accounting. Covers auditing standards, internal accounting, control systems, compliance and substantive audit procedures applied to accounts and transaction cycles, and audit reports. Reviews the auditing concepts of materiality and risk, types of evidence and documentation, and introduces the ethical and legal responsibilities of the Certified Public Accountant. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Identify auditing and assurance services and distinguish audit services from other assurance and non-assurance services provided by CPA’s. 2. Describe the nature of CPA firms and the role of the PCAOB and SEC, along with the effects of the Sarbanes-Oxley Act on the CPA profession. 3. Identify the parts of the standard unqualified audit report, the conditions required to issue the standard unqualified audit report, and the types of audit reports that can be issued when an unqualified opinion is not justified. 4. Evaluate ethical from unethical behavior in personal and professional contexts and identify the enforcement mechanisms within the CPA profession. 5. Identify what the profession and the individual CPA can do, and what is being done to reduce the threat of litigation within litigious environment in which CPA’s practice. 6. Explain the objectives of conducting an audit, distinguishing management’s responsibility for the financial statements and internal control from the auditor’s responsibility for verifying the financial statements and effectiveness of internal control. 7. Explain the audit process, including planning, evidence accumulation and evaluation, and reporting. 8. Identify the level of assurance and evidence requirements for review and compilation services. Course fee required. Prerequisites: ACCT 3020. FA, SP.

ACCT 4400. Tax Accounting II. 3 Hours.
Required of students pursuing a degree in Accounting. Examines concepts and methods of determining the federal tax liability of corporations, S-corporations, partnerships, estates, and trusts with special attention to the application of the law using electronic practitioner research tax databases and tax return preparation software. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Evaluate corporations as an entity form for conducting a business. 2. Discuss tax rules unique to corporations. 3. Successfully compute corporate income tax. 4. Identify tax planning opportunities and consequences of incorporating a business. 5. Compute a corporation’s earnings and profits. 6. Understand the tax treatment of dividends in various forms. 7. Understand the nature, and operation of the Federal gift and estate taxes. 8. Identify advantages and challenges that exist in a closely held business. 9. Understand the S corporation election, the advantages and disadvantages of the election. 10. Calculate the proper allocation of income, deductions, and credits to shareholders. Course fee required. Prerequisites: ACCT 3400; and ACCT 3500 (can be concurrently enrolled). FA, SP.
**ACCT 4440. Tax Practicum II. 2 Hours.**
The Tax Practicum II class gives Accounting students who provided highly meritorious service during the first VITA (Volunteer Income Tax Assistance) season an opportunity to return for a additional VITA season to participate as tax-return reviewers. This course is an elective course and requires instructor permission to attend. **COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Complete all of the VITA certification exams. 2. Summarize a series of complex tax analysis and planning training sessions. 3. Participate in a series of income tax review training sessions. 4. Analyze a variety of income tax returns, prepared by ACCT 3440 students, in order to properly process the tax returns through the IRS e-file system. Prerequisites: ACCT 3440 AND Instructor permission. SP.

**ACCT 4600. Accounting Practicum. 3 Hours.**
Required for students pursuing a degree in Accounting. This Capstone course is the culminating assessment of the accounting curriculum and requires students to synthesize core knowledge from across the degree program and apply accounting skills to benefit various organizations. This course will: (1) provide an exceptional learning environment that places students in a real-life, business accounting practice and advising setting; (2) provide for an assessment of students’ knowledge and ability to apply what they have learned in each functional area of business (accounting, economics, management, quantitative business analysis and statistics, information systems, finance, marketing, legal and social environment, and international business) and professional accounting (financial accounting, auditing, management accounting, cost accounting, internal controls, financial statement analysis, individual taxation, business ethics in accounting); and (3) provide opportunities for students to develop professionalism and a professional network, while learning about professional opportunities for individuals with an accounting degree. **COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Apply facts, concepts, theories, and analytical methods, learned in core business and accounting classes in fact based situations. 2. Develop and carryout a capstone project to assist an organization with real-life business and accounting needs. 3. Demonstrate effective oral and written communication skills through various professional business communication methods. Prerequisites: ACCT 3500. FA, SP.

**ACCT 4890. Accounting Internship I. 1-3 Hours.**
Internship experience for students pursuing a degree or emphasis in Accounting. Variable credit 1.0 - 3.0. **COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Apply knowledge acquired in the class room to "real life" work situations. 2. Demonstrate hands-on experience in a potential career path. 3. Assess personal career interests and work abilities. 4. Demonstrate what is required to be successful in their chosen field of work. 5. Develop good general work habits and attitudes. 6. Develop professional readiness skills, such as written and verbal communication skills, analytical skills, problem-solving and decision-making skills. 7. Develop career networking opportunities. 8. Earn work credentials for resume. Prerequisites: ACCT 2020 and Instructor permission. FA, SP, SU.

**ACCT 4891. Accounting Internship II. 1-3 Hours.**
Internship experience for students pursuing a degree or emphasis in Accounting. Variable credit 1.0 - 3.0. **COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Apply knowledge acquired in the class room to "real life" work situations. 2. Demonstrate hands-on experience in a potential career path. 3. Assess personal career interests and work abilities. 4. Demonstrate what is required to be successful in their chosen field of work. 5. Develop good general work habits and attitudes. 6. Develop professional readiness skills, such as written and verbal communication skills, analytical skills, problem-solving and decision-making skills. 7. Develop career networking opportunities. 8. Earn work credentials for resume. Prerequisites: ACCT 4890; AND Instructor permission. FA, SP, SU.

Fulfills General Education Social and Behavioral Sciences requirement and is an approved Global and Cultural Perspectives course. Society is placing increasing responsibility on individuals for their financial well-being (e.g., retirement, health care). This course is devoted to building quantitative skills associated with individual financial decision making and analyzing the connection between individual decisions and societal well-being. This course seeks to address the "how" and "why" in personal financial decisions. Topics covered include credit/debt, property insurance, saving, and investing. The course will draw on multiple disciplines. Economics, finance, and applied mathematics are directly addressed. Public financial policy in areas of political science, law, and psychology are also discussed. **COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Understand the importance of financial literacy in the context of overall economy. 2. Identify the benefits of a properly designed personal financial plan and be able to discuss its relationship to economic conditions and personal goals. 3. Construct and implement a well-planned personal financial plan. 4. Explain the techniques of successful budgeting and asset management including the meaning and purpose of specific financial statements and records. 5. Discuss the advantages and disadvantages of different types of checking accounts and savings plans. 6. Identify the types of credit available to consumers and be able to discuss the pros and cons of using credit verses savings and cash when purchasing consumer goods. 7. Explain the factors that influence the availability of financial services and list the types of services and financial institutions commonly used by consumers. 8. Discuss factors that influence consumer-buying decisions and identify strategies for effective purchasing. 9. Describe basic consumer rights and responsibilities. 10. Describe the role of planned borrowing in personal financial management. FA, SP.
FIN 3001. Finance Intermediate Career Strategies. 1 Hour.
A continuation of BUS 1050 - Business Foundations, with emphasis placed on executing successful and focused career research in Finance. Target industry sector(s) and specific opportunities within preferred sector(s) will be identified. Professional networking skills will be developed. Students will put together their career strategy document that includes short and long term career goals, and an implementation plan for achieving those goals. Students will update their career portfolio to match their career strategy. It is recommended that students take this course prior to their senior year. Dual listed with ACCT 3001 (students may only take one course for credit). **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Conduct a targeted career search unifying their skills, interest, and current career opportunities. 2. Create and maintain a professional network which will be utilize and expanded during their targeted career search. 3. Create a focused career strategy with implementation plan and goals. 4. Create a Personal Career Portfolio, presenting academic work product germane to their targeted career search. 5. Present themselves in a professional manner during various types of job interviews. Prerequisites: BUS 1050, or BUS 2000 or BUS 2050, FA, SP.

FIN 3150. Managerial Finance I. 3 Hours.
Required of students pursuing majors and emphases in the School of Business. Covers fundamentals necessary to analyze financial statements, including statement of cash flows and financial ratio analysis, identifying financial management goals, time value of money, valuation, risk and return characteristics, and capital and cash budgeting. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Define the role of finance within a firm. 2. Analyze financial statements. 3. Apply time-value-of-money as financial analysis tool. 4. Appraise and interpret the value of financial assets (bonds & stocks) using time value of money. 5. Identify and quantify financial risk and its role in financial decision making. 6. Analyze and appraise capital budgeting projects. 7. Synthesize financial analysis results to make managerial and financial decisions. 8. Assess ethical issues in finance. Prerequisites: ACCT 3001 and MATH 1040 or STAT 2040; and ECON 1010. FA, SP.

FIN 3200. Money, Banking, & Credit. 3 Hours.
Required of students pursuing majors and emphasis in Finance; open to other interested students in the School of Business. Covers monetary standards, organization and functioning of the credit system and the Federal Reserve System, problems of money, prices, and credit control, while emphasizing recent monetary and banking trends. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Demonstrate knowledge of the essential vocabulary and concepts that relate to the financial system, monetary system, monetary policy, interest rates, and various financial securities traded in the financial markets. 2. Evaluate the effects of various economic events and central bank policies with regard to interest rates, the bond market, the money supply, inflation, and real GDP. 3. Discuss various ethical issues and conflicts of interest in financial markets. 4. Analyze a financial market and make a professional group presentation on the various aspects of the market and its participants. 5. Define and evaluate various Derivatives. 6. Understand how financial markets, institutions, an instruments allow (and restrict) various risk shifting strategies. 7. Analyze various financial markets (e.g., the New York Stock Exchange, Nasdaq, the Treasury market, the foreign exchange market), and financial institutions (e.g., commercial and investment banks, brokerages, mutual fund companies). Prerequisites: FIN 3150 (can be concurrently enrolled). SP.

FIN 3500. Financial Negotiations. 3 Hours.
For students in the School of Business. Designed to teach students to use an integrated process for strategically planning for, conducting, and debriefing individual and group negotiations while assessing the impact of stakeholder positions, interests, and relationships. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Assess the impact of factors of negotiations including stakeholder positions, interests, relationships, timing, environment, and group dynamics. 2. Plan for, conducting, and debriefing individual and group negotiations. 3. Develop effective strategies and tactics for different situations that commonly arise in interpersonal and transactional negotiations. 4. Apply communication, problem solving, and influence techniques to a given negotiation situation. 5. Identify the differences between distributive and integrative situations and developing appropriate resolution strategies. 6. Assess the ethical issues related to different negotiation situations. Prerequisite: FIN 3150. SP.

FIN 3750. Introduction to Investments. 3 Hours.
Required of students pursuing an emphasis in Finance; open to other interested students in the College of Business. Overview of financial markets, investment process and transactions, investor behavior and market efficiency. Analysis and evaluation of investment return and risk. Covers different methods for valuation of financial securities like common stock, bonds and derivatives. Introduction to portfolio formation, including asset allocation and security selection, and portfolio performance measures. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Analyze and evaluate the risk profile of different asset classes and individual securities. 2. Analyze and evaluate the return of different asset classes and individual securities. 3. Analyze and assess the value of a financial security (stock, bond, option, etc.). 4. Synthesize security analysis results in a professional report. 5. Formulate an investment recommendation. 6. Define the portfolio formation process and portfolio theory. 7. Create a mean-variance optimized portfolio. 8. Report on a technical trading pattern and its pros and cons. 9. Define common ethical issues relating to personal and agent investing. Prerequisites: FIN 3150. FA.
FIN 4150. Managerial Finance II. 3 Hours.
Required of students pursuing an emphasis in Finance; open to other interested students in the School of Business. In-depth treatment of capital budgeting, project valuation, risk assessment, capital structure, cash flow management, dividend policy, corporate incentive problems, agency theory, and signaling theory. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Examine ethical issues and responsibilities in managerial finance. 2. Explain the role of finance within the firm. 3. Analyze financial statements (balance sheets, income statements & cash flow statements) in order to identify and assess the profitability and financial risks of the company. 4. Forecast pro forma financial statements using percentage of sales and alternative methods. 5. Quantify financial risk and its role in financial decision making. 6. Perform capital budgeting analysis. 7. Perform capital structure analysis and recommend capital structure options. 8. Assess business opportunities and projects and recommend course of action. 9. Apply sensitivity and scenario analysis to the analysis and decision making process. Prerequisite: FIN 3150. SP.

FIN 4180. Entrepreneurial Finance. 3 Hours.
Explores the finance management topics specifically for entrepreneurial ventures from the perspective of the entrepreneur and the financiers. Focuses on creating a financial plan for new or young ventures, determining the capital needs, the process for raising capital, and identifying different sources of capital. Identifies the incentives, decision processes and criteria of different venture capital providers. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Define the life cycle of the new venture from startup to exit. 2. Identify the incentives of different parties involved in new venture, like founders, early employees, advisers and different types of investors. 3. Create a financial plan for a new venture, including cash flows and pro forma financial statements. 4. Analyze the need for new capital needed, and assess the timing, costs and benefits of different sources of capital. 5. Compare and employ the methods for valuing new ventures, focusing primarily on Discounted Cash Flow Method. 6. Explain the due diligence process for preparing for negotiations with potential investors. 7. List and compare the different options to exit the venture, and the timing of the exit. 8. Identify the structure of Venture Capital Funds and their fund raising process. 9. Create a pitch for a new venture or startup idea. Prerequisites: FIN 3150. SP.

FIN 4300. Real Estate Finance. 3 Hours.
Required of students pursuing an emphasis in Finance; open to other interested students in the School of Business. Covers mechanisms of real estate financing, sources of funds and financial institutions, governmental agencies, the framework for urban real estate investment decisions by individuals and institutions, the use of financing techniques, leverage, risk analysis and control, and taxation. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Discuss the uniqueness of real estate markets. 2. Explain the legal foundations real estate investment. 3. Describe the difference between various real estate interests. 4. Construct amortization schedules and calculate the yield for various debt structures. 5. Apply the three major methods of appraisal. 6. Analyze the financial impact of various mortgage decision. 7. Value various types of real estate assets using the DCF method and calculate NPV and IRRs. 8. Evaluate the Legal and Ethical issues in Real Estate Finance. 9. Compare buy vs. rent decision. 10. Identify and calculate various financial ratios for real estate investment. Prerequisite: FIN 3150, FA.

FIN 4380. Financial Modeling and Decision Making. 3 Hours.
Required of students pursuing an emphasis in Finance; open to other interested students in the School of Business. Applies economic theories to solve various problems in financial management and investments using a hands-on approach in building financial spreadsheet models in Microsoft Excel. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Apply design thinking approach to the process of financial modelling. 2. Identify and prioritize assumptions that are necessary for the financial modeling, analysis and decision making. 3. Organize model input data. 4. Apply advanced MS Excel modeling techniques and tools. 5. Apply sensitivity and scenario analysis to the financial models in order to improve financial decisions. 6. Synthesize and summarize model outputs, determining key findings that support the decision of the model user. 7. Apply VBA programming techniques in MS Excel for financial models. 8. Prepare graphical illustrations of model outputs. 9. Implement MS Excel error checking and debugging tools. Prerequisite: FIN 3150, FA.

FIN 4400. International Finance. 3 Hours.
Required of students pursuing an emphasis in Finance; open to other interested students in the School of Business. A study of the international monetary system in its theoretical and institutional setting, the position of an individual business firm in conducting international trade, and procedures in financing international transactions. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Analyze the macroeconomic and institutional foundations for international trade and finance. 2. Differentiate between different international monetary systems and compare the role of international monetary institutions in the world economy. 3. Differentiate between spot and forward foreign exchange markets and calculate currency exchange rates, 4. Analyze transaction, economic and translation exposure of international trade transactions and evaluate strategies to manage these exposures. 5. Distinguish between international equity markets and identify potential benefits of international diversifications, and 6. Differentiate the issues in financial management of multinational corporations (MNCs). Prerequisites: FIN 3150. SP.

FIN 4750. Portfolio Practicum. 3 Hours.
Required of students pursuing BS in Finance. Application of theory in portfolio formation, performance measurement and monitoring by giving students hands-on experience in managing investment portfolio. Major areas of investment portfolio management covered will include: portfolio objectives, asset allocation and security selection decisions, industry sector analysis, company analysis and valuation, portfolio formation, efficient transactions, performance evaluation, and ethics. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Survey the financial environment. 2. Evaluate the Company and Industry from a Top-down perspective. 3. Analyze Free Cash Flows of a potential investment. 4. Apply Comparative Methods for stock valuation. 5. Formulate an investment recommendation based on the analysis performed. 6. Relate risk to return and recognize arbitrage opportunities. 7. Analyze portfolio allocation and performance. 8. Construct an investment portfolio appropriate to the risk aversion and financial goals of an investor. 9. Discuss common ethics issues relating to personal and agent investing. Prerequisites: FIN 3750 (Grade B- or higher). SP.
ISA 2010. Business Computer Proficiency. 3 Hours.
Required of all students in the College of Business and open to other interested students. This hands-on course covers fundamentals and advanced concepts necessary to prepare students to pass the Microsoft Office Specialist (MOS) Excel Expert Certification. Students will take the MOS Excel Expert Certification as part of the course. Covers beginning Structured Query Language (SQL) commands used in most relational database management systems for joining and extracting data to solve business problems. Skills in this course will be critical for several upper division courses in the College of Business. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Create spreadsheet models that include advanced formulas, functions, charts, pivot tables, and macros. 2. Prepare valid data analysis spreadsheet models to aid in decision making. 3. Demonstrate an understanding of the basic SQL syntax useful to typical business users. 4. Develop SQL queries that extract and join data from multiple tables to solve a business problem. 5. Identify and defend personal, ethical, and organizational issues related to the use and misuse of spreadsheet models and SQL commands. FA, SP, SU.

ISA 2011. Microsoft Office Specialist (MOS) Excel Expert Certification. 0 Hours.
Will post a Pass on student transcript if student can show they have met Microsoft Office Specialist (MOS) Excel Expert Certification. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Demonstrate certification in Microsoft Office Specialist (MOS) Excel Expert.

ISA 2050. Management Information Systems. 3 Hours.
Designed for students to gain an understanding of the application of technology in business. Covers information systems solutions to business problems and accounting systems concepts fundamental to the support of business processes in the operational, strategic, and decision making roles of management. Includes systems design and development, enterprise resource planning, control issues, system security, and maintenance. Emphasizes end-user applications of management information systems (MIS), challenges of managing information technology, and using MIS as a strategic management tool. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Demonstrate proficiency in the fundamentals of Information Systems. 2. Describe and identify the key elements of Global Information Systems. 3. Analyze a complex business situation, identify relevant functional business and technological issues and defend viable courses of action. 4. Articulate strategies for implementing and/or improving information systems to create value for an organization. 5. Demonstrate the skills needed for working effectively in teams. 6. Identify and defend personal, ethical, and organizational issues in Information Systems. Prerequisites: ISA 2010; ENGL 1010 or ENGL 1010D; MATH 1010 or MATH 1000 or higher. FA, SP.

ISA 3020. Structured Query Language for Business Users. 1 Hour.
This course seeks to introduce students to the basic Structured Query Language (SQL) commands that can be used in most relational Database Management Systems (DBMS) such as Oracle, SQL Server, mySQL, Microsoft Access, SAP, DB2, and PostgreSQL. This course will not only provide a theoretical foundation, but also hands-on practice executing and experimenting with those commands in multiple DBMS with a focus on business user’s needs to solve business problems or aid decision making. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Demonstrate proficiency in the fundamentals of the basic structure of relational databases and the relevance of SQL in any relational DBMS. 2. Show an understanding of the basic SQL syntax useful to typical business users. 3. Create SQL code in at least two different DBMS and illustrate similarities and differences in the code between these DBMS. 4. Use SQL to analyze a complex business situation, and identify how the SQL results can lead to better decision making, and suggest viable courses of action. 5. Identify and defend personal, ethical, and organizational issues related to the use and misuse of SQL. FA, SP.

ISA 4060. Big Data Analytics. 3 Hours.
Course focuses on a theoretical and hands-on exploration of business intelligence and analytics. It covers current best practices in statistical and quantitative analysis using large-scale data sets, exploratory and predictive models, and evidence-based methods to improve business decisions and actions. Dual listed with IT 4060 (students may only take one course for credit). **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Identify the key components and concepts associated with big data analytics. 2. Apply big data and statistical best practices to collect, cleanse, transform, and store large-scale data for subsequent analysis. 3. Analyze large-scale data sets to identify hidden patterns. 4. Evaluate data models using best practices. 5. Create recommendations for improving business decisions based on the data analysis. Prerequisites: STAT 2040 (Grade C- or higher). FA.

ISA 4070. Data Visualization and Storytelling. 3 Hours.
A focus on the methods, tools and processes to effectively visually encode and present insights discovered from previously analyzed data. It includes practice transforming simple and complex data analysis outputs into relevant, accurate, and effective visual displays to improve communication and decision making. Dual listed with IT 4070 (students may only take one course for credit). **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Identify the key components and concepts associated with data visualization. 2. Recognize the ethical and financial consequences of poor data visualization techniques. 3. Differentiate between effective and ineffective methods in data analysis reporting. 4. Create graphically encoded data into useful formats from previously analyzed data. 5. Demonstrate the accurate communication of statistical findings for real world big data problems to decision makers with diverse skill levels. SP.
ISA 4450. Project Management. 3 Hours.
The project management course introduces students to the main stages of effectively managing the work of a team to achieve desired objectives. These stages include: initiating, planning, executing, controlling, and closing. It covers common pitfalls and best practices for successful management of a project. Software tools to facilitate the process will also be introduced. Finally, students will practice relating with stakeholders and team members in a professional manner. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Describe best practices for managing projects of various sizes including quality, time, cost, scope, risk, and success factors. 2. Identify common project pitfalls and strategies for avoiding them. 3. Identify resources needs, constraints, and estimate costs for each stage of the project life cycle. 4. Articulate roles to team members and clearly identify responsibilities and accountability. 5. Use good project management skills in a real world scenario including alignment with the organization's strategic plan, resolving progress, and making adjustments as necessary. 6. Analyze software tools to enhance the project management process. 7. Collaborate with stakeholders and project members in a professional manner. Course fee required. Prerequisite: MGMT 3100 (Grade C- or higher). SP.

ISA 4600. Senior Project. 3 Hours.
Capstone course requiring the completion of an aggressive information systems and analytics project. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Plan, identify, and design an ISA related project using industry standard techniques. 2. Communicate effectively with stakeholders on project progress and produce professional quality written and oral ISA reports that meet their needs. Prerequisite: Senior Standing. OR Instructor Permission. SP.

ACCT 6010. Accounting Professionalism, Communication and Ethics. 3 Hours.
Develops team building skills and accounting professionalism important for succeeding within the accounting professional environment. In addition, this course will focus on improving business presentation skills with oral and written communication. The course will also introduce basic behavioral or communication skills needed to manage yourself and relationship with others in organizations. The development of professional ethics and values will be stressed and will compromise a minimum of 1/3 of the material in this course. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Communicate orally in an effective manner. 2. Communicate effectively in writing. 3. Recognize ethical risks in the accounting profession and respond appropriately. 4. Act as an ethical leader and in line with Codes of Professional Conduct. 5. Learn to work in and to develop an effective team. Prerequisite: Acceptance into MAcc Program. SU.

ACCT 6110. Financial Accounting and Reporting. 3 Hours.
This course will cover the hypothetical, conceptual and pragmatic principles with form the general frame of reference for financial accounting and reporting. Pronouncements issued by FASB and predecessor standard-setting bodies will be researched as well as current accounting issues. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Explain the conceptual framework for financial reporting under both the U.S. generally accepted accounting principles (GAAP). 2. Describe and apply the time value of money concepts. 3. Prepare an income statement and detect issues dealing with its content, presentation, and disclosure. 4. Prepare and interpret a classified balance sheet. 5. Identify and explain the five steps in the revenue recognition process. 6. Specify the measurement and valuation issues and the related income statement effects of transactions involving cash, accounts receivable, and inventories. 7. Distinguish events that need to be recorded in the accounting records. 8. Prepare accounting records and financial statements from source documents in accordance with Generally Accepted Accounting Standards. 9. Identify the major differences between financial and tax accounting. 10. Explain and analyze financial statements, including their footnotes. Prerequisites: Acceptance into the MAcc Program. FA.

ACCT 6120. Business Environment and Concepts. 3 Hours.
This course will cover knowledge of corporate governance, economic concepts essential to understanding the global business environment and its impact on an entity's business strategy and financial risk management; financial management processes; information systems and communication; strategic planning; and operations management as it pertains to business environmental concepts of the CPA exam. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Evaluate the debt/equity benefits and risks of participants in specific corporate financing scenarios. 2. Analyze the pros and cons of venture capital financing in specific corporate scenarios. 3. Analyze management's fiduciary duties to corporate creditors and shareholders in specific corporate scenarios. 4. Compare the corporate liability consequences of SEC Rule 10 b-5 and SEC 16(b) in specific corporate scenarios. 5. Evaluate the liability exposure of corporate officers, directors and shareholders in SEC required financial reporting. 6. Analyze the business advantages and disadvantages of filing for Chapter 11 Bankruptcy Reorganization in specific corporate scenarios. Prerequisite: Acceptance into MAcc Program. FA.

ACCT 6130. Auditing and Attestation. 3 Hours.
This course will focus on various theoretical and practical applications of the changing audit discipline. Authoritative attestation and auditing literature is studied as well as recent PCAOB pronouncements. Case studies will be used to consider risk assessment, independence issues, internal control evaluation, and audit processes. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Use auditing concepts and variables (e.g., client acceptance, risk assessment, materiality, understanding and testing of internal controls, analytical procedures, substantive audit testing, documentation of evidence, and completing an audit engagement) to make audit planning, testing, and evaluation decisions. 2. Apply auditing and assurance concepts to real-world case studies. 3. Apply statistical sampling concepts to auditing tests of controls, transactions, and balances. 4. Collaborate in teams to solve problems and present findings in both written and oral forms. 5. Examine characteristics of good professional judgment as well as common threats to good judgment. Prerequisites: Acceptance into MAcc Program. SP.
ACCT 6140. Laws and Regulations. 3 Hours.
This course will include coverage of current legal and regulatory issues applicable to practicing accountants. Common law and statutory liability, UCC and contracts, and antitrust regulations will be covered. Taxation of property transactions, individual and entities will also be covered. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Identify compliance weaknesses in an organization and propose policies, procedures and systems to improve compliance. 2. Summarize basic contract law and explain advanced contract concepts such as the Statute of Frauds, assignment, delegation, performance and discharge, breach of contract and remedies. 3. Describe the Uniform Commercial Code and domestic sales and lease contracts, title, risk and insurable interest. 4. Explain legal concepts related to negotiable instruments, creditors' rights and bankruptcy. 5. Explain basic employment, labor law and employment discrimination concepts. 6. Explain the requirements of federal and state securities laws. Prerequisite: Acceptance into MAcc program. SP.

ACCT 6200. Tax Research and Communications. 3 Hours.
This course examines research methods used for Federal Taxation. Topics include ethics, tax research methodology, primary sources of law, and secondary sources of law and tax practice. Students will use electronic databases and other library resources to research fact patterns. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Use internet tax research tools such as CCH and RIA to find appropriate primary and secondary authority. 2. Identify, critically analyze, and solve tax issues through independent and team based research. 3. Communicate your research results both in written form and in oral presentations. 4. Work effectively in teams. 5. Use high ethical standards both in a structured and unstructured environment. Prerequisites: Acceptance into MAcc program. SU.

ACCT 6210. Advanced Individual Taxation. 3 Hours.
This course will emphasize topics affecting high-wealth individuals such as taxation of investments, charitable giving, alternative minimum tax, foreign income and assets, and compensation and retirement planning. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Clarify and explain significant values and policies inherent in the federal income tax system. 2. Apply critical rules of income realization and recognition and distinguish special situations involving excluded, deferred, and imputed income. 3. Apply concepts and rules involving the ordinary, necessary, reasonableness of business deductions and identify and apply issues relating to the capitalization of expenditures. 4. Identify and apply concepts and rules regarding allowances and limitations on the deductibility of losses. 5. Classify the types and determine the tax results of property transactions. 6. Recognize goals and policies in the use of entities to accomplish certain transactions. 7. Differentiate the requirements and results of certain timing issues involving permissible years, accounting methods, and changes in methods. Prerequisites: Acceptance into MAcc program. SP.

ACCT 6220. Advanced Entity Taxation. 3 Hours.
This course involves federal taxation of entities that pass through certain income and deductions to its owners with primary emphasis on partnerships, S Corporations, trusts and estates. Some attention will also be given to transfer taxes in the form of estate and gift taxation. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Describe and discuss important tax and nontax factors involved in selecting the entity type for a particular business. 2. Determine common corporate book-tax differences in accounting for various corporate transactions and reconcile the book and taxable income of a corporation. 3. Compute a corporation's income tax provision under the ASC 740 rules. 4. Compile the proper financial statement disclosures for a corporation's income tax expense related items. 5. Describe and discuss important tax and nontax issues relevant to corporate and flow-through entities. Prerequisites: Acceptance into MAcc program. FA.

ACCT 6230. Estates, Gifts and Multijurisdictional Tax. 3 Hours.
This course examines the details of three Federal transfer taxes: the estate tax, gift tax and generation skipping tax. Topics will include transfers subject to the gift tax, valuation of gifts, gift tax exclusion, gift splitting, the gross estate, deductions for transfer taxes, life insurance subject to estate tax and the determination and payment of the three taxes. This course will also cover global, state, and local taxation issues. It will include, but not be limited to, transfer pricing, foreign tax credits, subpart F, tax treaties, different types of taxes, and nexus. Students will be expected to prepare estate and gift tax returns, multi-jurisdictional tax returns, and research issues related to transfer taxes and present topics to the class. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Apply the federal income tax laws dealing with estates and trusts. 2. Apply the federal transfer tax laws dealing with gifts with special attention to understand the marital deduction. 3. Apply the federal transfer tax laws dealing estates with special attention given to transfers prior to death requiring inclusion in the gross estate and property transferred to the surviving spouse that qualifies for the marital deduction. 4. Evaluate data to complete the forms for filing estate, gift, and trust returns. Prerequisites: Acceptance into MAcc program.

ACCT 6310. Advanced Cost Accounting. 3 Hours.
This course reviews the development and use of management accounting information systems in planning and control activities. The course will prepare students for completing the 2nd part of the CMA designation and will use case studies of actual companies. It will focus on new management accounting practices adopted by the innovative companies around the world. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Apply advanced management control concepts, techniques, and practices applicable to private and non-profit organizations' issues. 2. Examine and report on management control problems related to cost management, budgeting, performance measurement, performance evaluation, and reward systems, as well as, governance and ethics, in private and non-profit organizations. 3. Identify the needs and impact of information technology on management's decision making and performance evaluation. Recognition of data quality being intertwined with IT and implications. 4. Assess accepted evaluation measures, scorecards, and incentives. Critically evaluate the effectiveness of continuous improvement methods as they relate to performance and organizational profitability. 5. Evaluate "sustainable" profit maximization and capacity management objectives. Ethical and privacy issues related to information technology are included in sustainability paradigm. 6. Write/present well researched and justified professional reports individually and in groups. 7. Develop recommendations, including prioritizing, in formal business reports using an appropriate business style format. Prerequisites: Acceptance into MAcc program. SU.
ACCT 6900. Graduate Accounting Internship/Work Experience. 3 Hours.
A significant professional-level field experience in the area of accounting or taxation. The student will be counseled and supervised as he/she applies and integrates the knowledge and skills obtained through MAcc. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Apply business and accounting knowledge and skills to solve problems faced by organizations. 2. Work in a collaborative fashion with colleagues, staff and supervisors. 3. Demonstrate responsibility, accountability and dependability in a professional business environment. 4. Utilize technology and analytical tools to address accounting issues faced by businesses. 5. Assess potential career interests through an enhanced experience and knowledge base. Prerequisite: Acceptance into MAcc program. FA, SP, SU.