

## **ACCT 4600: Governmental and Not-for Profit Accounting**

### **3 Credit Hours**

*Prerequisite: ACCT 3100, 60 credit hours with a minimum GPA of 2.0, and admission to the Coles College Undergraduate Professional Program or student in a Coles College Partner Program that includes this course.*

Study of accounting and reporting practices for state/local governments and not-for-profit organizations. The course includes consideration of current events and other topical issues related to governments and not-for-profit organizations.

## **ACCT 4700: Valuation of Closely Held Businesses**

### **3 Credit Hours**

*Prerequisite: ACCT 3100 and ACCT 3200, FIN 3100, 60 credit hours with a minimum GPA of 2.0, and admission to the Coles College Undergraduate Professional Program or student in a Coles College Partner Program that includes this course.*

The study of fundamental concepts and valuation methods used to value a closely held business when there is no established market price. When determining the future benefit stream of a business entity and the associated risk, concepts from finance, economics, accounting and taxation will be incorporated.

## **ACCT 4800: Fraud and Forensic Accounting**

### **3 Credit Hours**

*Prerequisite: ACCT 3100, 60 credit hours with a minimum GPA of 2.0, and admission to the Coles College Undergraduate Professional Program or student in a Coles College Partner Program that includes this course.*

This course will introduce students to a variety of fraud topics, including occupational fraud and fraudulent financial reporting. In addition, the students will explore the foundations of forensic accounting, including fraud examination techniques. The course uses a mix of articles, cases, and classroom discussion.

## **BLCK 1101: Introduction to Black Studies**

### **3 Credit Hours**

This course provides a developmental introduction to the interdisciplinary origins and methods of Black Studies (also known as African & African Diaspora, Africana, African American, and Pan-African Studies). Students compare and contrast historical, cultural, economic, and social phenomena in Africa to African-descended people in the Americas, Europe, Oceania and Asia. Students learn about Black Studies as a field of intellectual inquiry and key contributions of pioneers from a variety of disciplinary backgrounds.