Accounting Courses: Summer 2024

ACCT102101 Financial Accounting Taylor, Edward Summer 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Stokes Hall 209S TuTh 09:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102102
Financial Accounting
Taylor, Edward
Summer 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Stokes Hall 209S TuTh 12:30PM-02:45PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102103

Financial Accounting Quinn, Elizabeth A

Summer 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: By Arrangement; See Office of Global Education website for details

Satisifies Core Requirement: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT881001

Communication Skills for Managers

Rice, Jocelyn L Summer 2024

This course focuses on specific practical applications of business communication required of MSA students and future managers. Writing assignments include memos, analytic reports, proposals, and a variety of business correspondence. Students also write collaboratively. This course is offered asynchronously, but students also meet with the instructor for personalized communications guidance. Students will not earn credit for both ACCT8810 and BCOM6688. Students should not take this course if they have taken or plan to take BCOM6688.

Credits: 3

Room and Schedule: On-line Asynchronous

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None
Frequency: Every Summer
Student Level: Graduate

Comments: None **Status:** Offered

ACCT888801

Ph.D Seminar Hutton, Amy P Summer 2024

Weekly Ph.D Seminar Presentations

Credits: 0

Room and Schedule: By Arrangement Satisifies Core Requirement: None

Prerequisites: Permission of Department

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Graduate

Comments: None **Status:** Offered

ACCT889901

Directed Readings and Research

Manzon, Gil

Summer 2024

Student research in the field of accounting under the direction of a faculty member. A written proposal is required and a paper of publishable quality is expected.

Credits: 3

Room and Schedule: By Arrangement Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT889902

Directed Readings and Research

Bradshaw, Mark T

Summer 2024

Student research in the field of accounting under the direction of a faculty member. A written proposal is required and a paper of publishable quality is expected.

Credits: 3

Room and Schedule: By Arrangement Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None
Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

Accounting Courses: Fall 2024

ACCT102101

Financial Accounting

Choi, Ki-soon

Fall 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Devlin Hall 221 TuTh 10:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: None Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102102

Financial Accounting

Choi, Ki-soon

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 110 TuTh 03:00PM-04:15PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102103

Financial Accounting

Choi, Ki-soon

Fall 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 110 TuTh 04:30PM-05:45PM

Satisifies Core Requirement: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT102104

Financial Accounting

Taylor, Edward

Fall 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 TuTh 09:00AM-10:15AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102105

Financial Accounting

Taylor, Edward

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 TuTh 10:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102106

Financial Accounting Rossi-Feldman, Dianne

Fall 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 110 MW 03:00PM-04:15PM

Satisifies Core Requirement: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT102107

Financial Accounting Rossi-Feldman, Dianne

Fall 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 110 MW 04:30PM-05:45PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102108

Financial Accounting
Geiss-Weiskopf, Maggie E

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 MW 09:00AM-10:15AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102109

Financial Accounting Allgood, Cecil Thomas

Fall 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 MW 10:30AM-11:45AM

Satisifies Core Requirement: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT102110

Financial Accounting Berfeld. Natalia

Fall 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Gasson Hall 205 TuTh 10:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102111

Financial Accounting Berfeld. Natalia

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 110 TuTh 01:30PM-02:45PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102112

Financial Accounting Berfeld, Natalia

Fall 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 415 TuTh 03:00PM-04:15PM

Satisifies Core Requirement: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT102113

Financial Accounting Stockbridge, Douglas R

Fall 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Gasson Hall 203 TuTh 10:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102114

Financial Accounting Stockbridge, Douglas R

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Gasson Hall 203 TuTh 12:00 Noon-01:15PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102115

Financial Accounting Quinn, Elizabeth A

Fall 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 110 MWF 09:00AM-09:50AM

Satisifies Core Requirement: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT102116

Financial Accounting

Manzon, Gil

Fall 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: 245 Beacon Street Room 205 TuTh 04:30PM-05:45PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102117

Financial Accounting

Cecere, Michael L

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Gasson Hall 210 TuTh 04:30PM-05:45PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102119

Financial Accounting
Gallimberti. Carlo Maria

Fall 2024

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Gasson Hall 205 TuTh 09:00AM-10:15AM

Satisifies Core Requirement: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT102201

Managerial Accounting Quinn, Elizabeth A

Fall 2024

This course explains the usefulness of accounting information for managerial decision-making in the areas of analysis, planning, and control. The fundamentals of managerial accounting, including product costing, cost-volume-profit relationships, cash budgeting and profit planning, and performance evaluation are included. Ethical and international issues of importance to accountants are discussed.

Credits: 3

Room and Schedule: Fulton Hall 110 MWF 10:00AM-10:50AM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102202

Managerial Accounting Quinn, Elizabeth A

This course explains the usefulness of accounting information for managerial decision-making in the areas of analysis, planning, and control. The fundamentals of managerial accounting, including product costing, cost-volume-profit relationships, cash budgeting and profit planning, and performance evaluation are included. Ethical and international issues of importance to accountants are discussed.

Credits: 3

Room and Schedule: Fulton Hall 110 MWF 11:00AM-11:50AM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT330101

Financial Accounting Standards and Theory I

Lee, Lian Fen

Fall 2024

This course addresses, in a comprehensive manner, financial accounting and reporting standards. Emphasis is given to the application of accounting theory in the development of general purpose financial statements. The issues of asset valuation and income measurement are explored.

Credits: 3

Room and Schedule: Fulton Hall 135 TuTh 12:00 Noon-01:15PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT330102

Financial Accounting Standards and Theory I

Lee, Lian Fen

Fall 2024

This course addresses, in a comprehensive manner, financial accounting and reporting standards. Emphasis is given to the application of accounting theory in the development of general purpose financial statements. The issues of asset valuation and income measurement are explored.

Credits: 3

Room and Schedule: Fulton Hall 135 TuTh 01:30PM-02:45PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT330201

Financial Accounting Standards and Theory II

Soo, Billy

Fall 2024

This course extends the study of the relationship between accounting theory and practice as it applies to the measurement and reporting of liabilities and stockholders' equity, as well as intercorporate investments. A thorough analysis of cash flow reporting is also included.

Credits: 3

Room and Schedule: Fulton Hall 135 TuTh 03:00PM-04:15PM

Satisifies Core Requirement: None

Prerequisites: ACCT3301

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None

Status: Offered

ACCT330701

Managerial Cost and Strategic Analysis

Cohen, Jeffrey R

Fall 2024

This course examines the strategic tools used in managerial planning and control systems, with an emphasis on decision usefulness and the impact of accounting information on the organization. Attention is directed to the limitations of traditional accounting systems with respect to global competition. Comparisons with control systems in other countries and cultures are made. Ethical dimensions of managerial decision making are also discussed.

Credits: 3

Room and Schedule: Fulton Hall 110 MW 12:00 Noon-01:15PM

Satisifies Core Requirement: None

Prerequisites: ACCT1022 - Prerequisite for MCAS students minoring in Accounting for Finance and Consulting going the consulting track, and for CSOM students concentrating in Accounting for CPA's.

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT330702

Managerial Cost and Strategic Analysis

Cohen, Jeffrey R

Fall 2024

This course examines the strategic tools used in managerial planning and control systems, with an emphasis on decision usefulness and the impact of accounting information on the organization. Attention is directed to the limitations of traditional accounting systems with respect to global competition. Comparisons with control systems in other countries and cultures are made. Ethical dimensions of managerial decision making are also discussed.

Credits: 3

Room and Schedule: Fulton Hall 110 MW 01:30PM-02:45PM

Satisifies Core Requirement: None

Prerequisites: ACCT1022 - Prerequisite for MCAS students minoring in Accounting for Finance

and Consulting going the consulting track, and for CSOM students concentrating in Accounting for CPA's.

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT330901

Audit and Other Assurance Services

Simoneau, John T

Fall 2024

This course examines contemporary auditing theory and practice. The topics include the environment of the auditing profession, audit planning and analytical review, internal control, audit evidence, and auditor communications.

Credits: 3

Room and Schedule: Fulton Hall 135 M 04:30PM-06:50PM

Satisifies Core Requirement: None

Prerequisites: ACCT3301

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT332101

Intermediate Accounting for Finance and Consulting

Whalen, Thomas F

This intermediate financial accounting course builds on ACCT1021 to provide, in greater depth, a comprehensive understanding of financial accounting topics important to assessing firm performance. The course is designed to teach users of financial statements (rather than preparers of financial statements) how accounting information, shaped by regulation, has advantages and limitations in assessing the economics of the underlying business. The goal of the course is to provide a better understanding of financial reporting and accounting information as an input to evaluating a firm. With hands-on use of cases and SEC filings, this course is beneficial for students seeking careers that require the use of financial statement information as an input to decision-making.

Credits: 3

Room and Schedule: Fulton Hall 135 MW 12:00 Noon-01:15PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT332102

Intermediate Accounting for Finance and Consulting Whalen. Thomas F

Fall 2024

This intermediate financial accounting course builds on ACCT1021 to provide, in greater depth, a comprehensive understanding of financial accounting topics important to assessing firm performance. The course is designed to teach users of financial statements (rather than preparers of financial statements) how accounting information, shaped by regulation, has advantages and limitations in assessing the economics of the underlying business. The goal of the course is to provide a better understanding of financial reporting and accounting information as an input to evaluating a firm. With hands-on use of cases and SEC filings, this course is beneficial for students seeking careers that require the use of financial statement information as an input to decision-making.

Credits: 3

Room and Schedule: Fulton Hall 135 MW 01:30PM-02:45PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT332901

Independent Study for Intermediate Accounting

Lee, Lian Fen

Fall 2024

This independent study bridges the gap for students who took ACCT3301 and are seeking credit towards ACCT3321. The course is self-study and covers in-depth material on Deferred Taxes, Bonds and Leases. After completing the self-study material (notes, textbook readings, and practice problems), students will take an assessment exam to provide evidence that a necessary understanding of the topics has been achieved.

Credits: 1

Room and Schedule: By Arrangement Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT333001

ESG Reporting and Analysis: Accounting for a Changing World

Carter, Mary Ellen

As concerns around sustainability grow, firms' reporting on Environmental, Social and Governance (ESG) information is increasingly prevalent and demanded by shareholders and other stakeholders. This course will introduce students to the current reporting landscape and the various ESG reporting frameworks used by firms, exploring these frameworks by comparing and contrasting companies' sustainability reports. We will study proposed regulations to standardize ESG reporting and consider how these disclosures complement what firms already report in their financial statements (e.g. 10-Ks). After understanding how firms report on ESG, we will examine how stakeholders use this information, considering questions such as how to assess the reliability of these disclosures (e.g. is this just "greenwashing"), how these disclosures relate to commercial ESG ratings, and how these disclosures tie to the firms' sustainability strategies (e.g. tying executive compensation to ESG metrics). Since the regulatory environment is evolving, this course will be fluid; topics we cover may change during the semester as current events dictate.

Credits: 3

Room and Schedule: Fulton Hall 110 TuTh 09:00AM-10:15AM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Annually

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT333002

ESG Reporting and Analysis: Accounting for a Changing World

Carter, Mary Ellen

As concerns around sustainability grow, firms' reporting on Environmental, Social and Governance (ESG) information is increasingly prevalent and demanded by shareholders and other stakeholders. This course will introduce students to the current reporting landscape and the various ESG reporting frameworks used by firms, exploring these frameworks by comparing and contrasting companies' sustainability reports. We will study proposed regulations to standardize ESG reporting and consider how these disclosures complement what firms already report in their financial statements (e.g. 10-Ks). After understanding how firms report on ESG, we will examine how stakeholders use this information, considering questions such as how to assess the reliability of these disclosures (e.g. is this just "greenwashing"), how these disclosures relate to commercial ESG ratings, and how these disclosures tie to the firms' sustainability strategies (e.g. tying executive compensation to ESG metrics). Since the regulatory environment is evolving, this course will be fluid; topics we cover may change during the semester as current events dictate.

Credits: 3

Room and Schedule: Fulton Hall 110 TuTh 10:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Annually

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT335101

Financial Statement Analysis

Crowley, Mark D

Fall 2024

This course covers current techniques and applications of Financial Statement Analysis (FSA). Exposes students to the contemporary financial reporting environment and current reporting practices of U.S. companies. Students will analyze real-life cases to foster an understanding of the economic and strategic information conveyed in financial reports.

Credits: 3

Room and Schedule: Fulton Hall 135 TuTh 04:30PM-05:45PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021 and MFIN1021

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT339901

Directed Readings Bradshaw, Mark T

Fall 2024

Research is conducted under the supervision of faculty members of the Accounting Department. The objectives of the course are to help the student develop an area of expertise in the field of accounting and to foster the development of independent research skills.

Credits: 3

Room and Schedule: BY ARRANGEMENT Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT339902

Directed Readings

Taylor, Edward

Fall 2024

Research is conducted under the supervision of faculty members of the Accounting Department. The objectives of the course are to help the student develop an area of expertise in the field of accounting and to foster the development of independent research skills.

Credits: 3

Room and Schedule: BY ARRANGEMENT

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT440501

Federal Taxation

Taylor, Edward

Fall 2024

This course introduces the student to the various elements of taxation and emphasizes interpretation and application of tax laws. Students are challenged to consider the tax implications of various economic events and to think critically about the broad implications of tax policy. The skills to prepare reasonably complex tax returns and do basic tax research are also developed.

Credits: 3

Room and Schedule: Campion Hall 328 W 04:30PM-06:50PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT661501

Advanced Federal Taxation

Taylor, Edward

The course aims to cover federal income tax law as applied to planning for and executing business transactions and decisions. The focus is on the corporate entity, but some time will be spent on partnerships, "S" corporations, trusts, estates, and exempt organizations. Practical application of tax rules rather than technical analysis will be emphasized.

Credits: 3

Room and Schedule: Fulton Hall 250 TuTh 01:30PM-02:45PM

Satisifies Core Requirement: None **Prerequisites:** ACCT4405 or ACCT8816

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Both Comments: None Status: Offered

ACCT661801

Accounting Information Systems

Nemia, Francis J

Fall 2024

This course will review the strategies, goals, and methodologies for designing, implementing, and evaluating appropriate internal controls and audit trails in integrated accounting systems. This course also examines the effect the Internet has had on business and its financial implications with regard to accounting information systems. STEM-designated

Credits: 3

Room and Schedule: Fulton Hall 135 M 07:00PM-09:30PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021 and ISYS1021 or CSCI1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Both **Comments:** None

Status: Offered

Forensic Accounting

George, David C

Fall 2024

Forensic Accounting is a growing area of practice in which the knowledge, skills and abilities of accounting are combined with investigative expertise and applied to legal problems. Forensic accountants are often asked to provide litigation support where they are called on to give expert testimony about financial data and accounting activities. In other more proactive engagements, they probe situations using special investigative accounting skills and techniques. Some even see forensic accounting as practiced by skilled accounting specialists becoming part and parcel of most financial audits, an extra quality control step in the auditing process that will help reduce financial statement fraud. STEM-designated

Credits: 3

Room and Schedule: Fulton Hall 235 W 04:30PM-06:50PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021 or ACCT7701 or ACCT7713 or ACCT8813

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Both Comments: None

Status: Offered

ACCT770101

Accounting

Manzon, Gil

Fall 2024

At the outset, course work will be concerned with the development and use of accounting information to evaluate the status and performance of business enterprises. Attention will be given to the reporting of information for use by persons and institutions outside the enterprise. In the second part of the course, the focus will be on the use of accounting information in managerial decision making.

Credits: 3

Room and Schedule: Fulton Hall 135 Tu 07:00PM-09:30PM

Satisifies Core Requirement: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Graduate

Comments: None **Status:** Offered

ACCT771301

Accounting

Bradshaw, Mark T

Fall 2024

The focus of the course will be on the uses of accounting information in managerial decisions. Areas of study will include evaluation of performance of a business and its units, cost and price determinations, make or buy decisions, and managerial issues to be considered in expansion and contraction decisions.

Credits: 2

Room and Schedule: Fulton Hall 130 MW 11:00AM-01:00PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None **Frequency:** Every Fall **Student Level:** Graduate

Comments: None **Status:** Offered

ACCT771302

Accounting

Bradshaw, Mark T

Fall 2024

The focus of the course will be on the uses of accounting information in managerial decisions. Areas of study will include evaluation of performance of a business and its units, cost and price determinations, make or buy decisions, and managerial issues to be considered in expansion and contraction decisions.

Credits: 2

Room and Schedule: Fulton Hall 130 MW 01:45PM-03:45PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None Frequency: Every Fall Student Level: Graduate

Comments: None **Status:** Offered

ACCT881301

Financial Accounting Practice I

Lee, Lian Fen

Fall 2024

This course addresses, in a comprehensive manner, financial accounting and reporting standards. Emphasis is given to the application of accounting theory in the development of general purpose financial statements. The issues of asset valuation and income measurement are comprehensively explored.

Credits: 3

Room and Schedule: Fulton Hall 415 TuTh 04:30PM-05:45PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT881401

Financial Accounting Practice II

Soo, Billy Fall 2024 This course extends the study of the relationship between accounting theory and practice as it applies to the measurement and reporting of liabilities and stockholders' equity, as well as intercorporate investments. A thorough analysis of cash flow reporting is also included.

Credits: 3

Room and Schedule: Fulton Hall 135 TuTh 03:00PM-04:15PM

Satisifies Core Requirement: None

Prerequisites: ACCT8813

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT881501

Financial Auditing Simoneau, John T

Fall 2024

This course examines contemporary auditing theory and practice. The topics include the environment of the auditing profession, audit planning and analytical review, internal control, audit evidence, and auditor communications. Project assignments require students to perform various aspects of audit practice using simulated audit cases. STEM-designated

Credits: 3

Room and Schedule: Fulton Hall 230 M 07:00PM-09:30PM

Satisifies Core Requirement: None

Prerequisites: ACCT8813

Corequisites: None

Cross-listed with: None **Frequency:** Every Fall **Student Level:** Graduate

Comments: None

Status: Offered

ACCT881601

Federal Taxation

Carreno, Marcos E

Fall 2024

This course introduces the student to the various elements of taxation and emphasizes interpretation and application of the law. Students are challenged to consider tax implications of various economic events and to think critically about the broad implications of tax policy. The skills to prepare reasonably complex tax returns and to do basic tax research are also developed.

Credits: 3

Room and Schedule: Fulton Hall 425 M 04:30PM-06:50PM

Satisifies Core Requirement: None

Prerequisites: ACCT8813

Corequisites: None

Cross-listed with: None **Frequency:** Every Fall **Student Level:** Graduate

Comments: None **Status:** Offered

ACCT881701

Internal Cost Management and Control

Cohen, Jeffrey R

Fall 2024

This course examines the technical and strategic tools used in managerial planning and control systems, with an emphasis on decision usefulness and the impact of accounting information on the organization. Attention is directed to improving existing limitations of traditional accounting systems with respect to global competition. Ethical dimensions of managerial decision making are also discussed.

Credits: 3

Room and Schedule: Fulton Hall 110 MW 12:00 Noon-01:15PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT881702

Internal Cost Management and Control

Cohen, Jeffrey R

Fall 2024

This course examines the technical and strategic tools used in managerial planning and control systems, with an emphasis on decision usefulness and the impact of accounting information on the organization. Attention is directed to improving existing limitations of traditional accounting systems with respect to global competition. Ethical dimensions of managerial decision making are also discussed.

Credits: 3

Room and Schedule: Fulton Hall 110 MW 01:30PM-02:45PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT882401

Financial Statement Analysis

Crowley, Mark D

Fall 2024

This course covers techniques and applications of financial statement analysis. It exposes students to the contemporary financial reporting environment and current reporting practices of U.S. companies. It analyzes real-life cases to foster an understanding of the economic and strategic information conveyed in financial reports. STEM-designated

Credits: 3

Room and Schedule: Fulton Hall 135 Th 07:00PM-09:30PM

Satisifies Core Requirement: None

Prerequisites: ACCT7701 or ACCT7713 or ACCT8813

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Graduate

Comments: None **Status:** Offered

ACCT888801

Ph.D Seminar

Shu, Susan

Fall 2024

Weekly Ph.D Seminar Presentations

Credits: 0

Room and Schedule: By Arrangement Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Graduate

Comments: None **Status:** Offered

ACCT889201

Empirical Topics in Accounting II

Lee, Lian Fen;Shu, Susan

Fall 2024

The objective of this course is to provide students with a sound framework for understanding and assessing the quality of empirical archival research in financial accounting and reporting. In particular, the course aims to facilitate deeper understanding of the economics determinants and consequences of the corporate disclosures and financial reporting, as well as the role various information intermediaries play in the capital markets.

Credits: 3

Room and Schedule: Fulton Hall 240 W 01:30PM-04:00PM

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None **Frequency:** Every Fall

Student Level: Graduate

Comments: None **Status:** Offered

ACCT889501

Ph.D. Research Seminar I

Shu, Susan

Fall 2024

The object of this class is to expose Ph.D. students to the fundamental papers upon which today's accounting and finance literatures are built. Professor Bradshaw will cover capital markets research; Professor Hutton will cover positive theories of accounting research.

Credits: 3

Room and Schedule: By Arrangement Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None Frequency: Biannually Student Level: Graduate

Comments: None **Status:** Offered

ACCT889701

Directed Readings in Accounting

Bradshaw, Mark T

Fall 2024

Individual or group study under the direction of a faculty member to investigate an area not covered by the regular curriculum.

Credits: 3

Room and Schedule: By Arrangement Satisifies Core Requirement: None

Prerequisites: Permission of Department

Cross-listed with: None

Frequency: Every Spring
Student Level: Graduate

Comments: None **Status:** Offered

ACCT889801

Directed Research in Accounting

Bradshaw, Mark T

Fall 2024

Student research in the field of accounting under the direction of a faculty member. The objectives of the course are to help the student develop an area of expertise in the field of accounting and to foster the development of independent research skills. A written proposal is required and a paper of publishable quality is expected.

Credits: 3

Room and Schedule: BY ARRANGEMENT

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Graduate

Comments: None **Status:** Offered

ACCT889901

Directed Readings and Research

Bradshaw, Mark T

Fall 2024

Student research in the field of accounting under the direction of a faculty member. A written proposal is required and a paper of publishable quality is expected.

Credits: 3

Room and Schedule: BY ARRANGEMENT

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT889902

Directed Readings and Research

Shu, Susan

Fall 2024

Student research in the field of accounting under the direction of a faculty member. A written proposal is required and a paper of publishable quality is expected.

Credits: 3

Room and Schedule: BY ARRANGEMENT

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT889903

Directed Readings and Research

Manzon, Gil

Fall 2024

Student research in the field of accounting under the direction of a faculty member. A written proposal is required and a paper of publishable quality is expected.

Credits: 3

Room and Schedule: BY ARRANGEMENT

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT991101

Doctoral Continuation

Shu, Susan Fall 2024

Doctoral students interact with faculty to develop research ideas and complete a dissertation.

Credits: 1

Room and Schedule: BY ARRANGEMENT

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

Accounting Courses: Spring 2025

ACCT102001

Seminar for Introduction to Financial Accounting

La Combe, Amy M

This seminar has a focus on recording business transactions and then preparing, interpreting, and analyzing the balance sheet, income statement, and cash flow statement. It also hopes to see the interrelationships and significance between those statements. This seminar will also expose students to opportunities in public accounting after graduation.

Credits: 1

Room and Schedule: Fulton Hall 423 F 10:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None **Frequency:** Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT102101

Financial Accounting

Yost, Benjamin P

Spring 2025

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 TuTh 09:00AM-10:15AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102102

Financial Accounting Yost, Benjamin P Spring 2025

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 TuTh 10:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT102103

Financial Accounting
Quinn, Elizabeth A

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 150 TuTh 01:30PM-02:45PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102104

Financial Accounting

Liu, Miao

Spring 2025

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 415 TuTh 10:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT102105

Financial Accounting Kelly, Doris Spring 2025

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 TuTh 01:30PM-02:45PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102106
Financial Accounting
Kelly, Doris
Spring 2025

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 TuTh 03:00PM-04:15PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102107

Financial Accounting

Manzon, Gil

Spring 2025

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 MW 03:00PM-04:15PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT102108

Financial Accounting Department, Accounting

Spring 2025

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 MW 12:00 Noon-01:15PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102109

Financial Accounting Department, Accounting

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: None

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102110

Financial Accounting Geiss-Weiskopf, Maggie E

Spring 2025

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Devlin Hall 10 TuTh 09:00AM-10:15AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT102111

Financial Accounting

Lo, Kin Y

Spring 2025

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 TuTh 12:00 Noon-01:15PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102113

Financial Accounting La Combe, Amy M

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 MW 09:00AM-10:15AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102114

Financial Accounting La Combe, Amy M Spring 2025

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 MW 10:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT102115

Financial Accounting

Department, Accounting

Spring 2025

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 135 TuTh 04:30PM-05:45PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102116

Financial Accounting
Department, Accounting

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Fulton Hall 110 MW 09:00AM-10:15AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102117

Financial Accounting Geiss-Weiskopf, Maggie E

Spring 2025

This course develops an understanding of the basic elements of financial accounting and its role in commerce and capital markets. Accounting helps entities measure and communicate their performance to others. Accounting is primarily a language; the language of business. The understanding of this language allows users from different fields analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to help students get familiar with this language, and to provide them with a deeper understanding of capital markets and the economic transactions they will encounter both as students and professionals.

Credits: 3

Room and Schedule: Devlin Hall 10 TuTh 10:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT102201

Managerial Accounting Allgood, Cecil Thomas Spring 2025

This course explains the usefulness of accounting information for managerial decision-making in the areas of analysis, planning, and control. The fundamentals of managerial accounting, including product costing, cost-volume-profit relationships, cash budgeting and profit planning, and performance evaluation are included. Ethical and international issues of importance to accountants are discussed.

Credits: 3

Room and Schedule: Fulton Hall 235 MW 10:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT102202

Managerial Accounting Allgood, Cecil Thomas

This course explains the usefulness of accounting information for managerial decision-making in the areas of analysis, planning, and control. The fundamentals of managerial accounting, including product costing, cost-volume-profit relationships, cash budgeting and profit planning, and performance evaluation are included. Ethical and international issues of importance to accountants are discussed.

Credits: 3

Room and Schedule: Fulton Hall 260 MW 12:00 Noon-01:15PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT330101

Financial Accounting Standards and Theory I

Taylor, Edward

Spring 2025

This course addresses, in a comprehensive manner, financial accounting and reporting standards. Emphasis is given to the application of accounting theory in the development of general purpose financial statements. The issues of asset valuation and income measurement are explored.

Credits: 3

Room and Schedule: Fulton Hall 135 MW 01:30PM-02:45PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT330201

Financial Accounting Standards and Theory II

Rossi-Feldman, Dianne

Spring 2025

This course extends the study of the relationship between accounting theory and practice as it applies to the measurement and reporting of liabilities and stockholders' equity, as well as intercorporate investments. A thorough analysis of cash flow reporting is also included.

Credits: 3

Room and Schedule: Fulton Hall 117 MW 03:00PM-04:15PM

Satisifies Core Requirement: None

Prerequisites: ACCT3301

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT330202

Financial Accounting Standards and Theory II

Rossi-Feldman, Dianne

Spring 2025

This course extends the study of the relationship between accounting theory and practice as it applies to the measurement and reporting of liabilities and stockholders' equity, as well as intercorporate investments. A thorough analysis of cash flow reporting is also included.

Credits: 3

Room and Schedule: Fulton Hall 511 (Auditorium) MW 04:30PM-05:45PM

Satisifies Core Requirement: None

Prerequisites: ACCT3301

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT330701

Managerial Cost and Strategic Analysis

Quinn, Elizabeth A

Spring 2025

This course examines the strategic tools used in managerial planning and control systems, with an emphasis on decision usefulness and the impact of accounting information on the organization. Attention is directed to the limitations of traditional accounting systems with respect to global competition. Comparisons with control systems in other countries and cultures are made. Ethical dimensions of managerial decision making are also discussed.

Credits: 3

Room and Schedule: Fulton Hall 110 TuTh 09:00AM-10:15AM

Satisifies Core Requirement: None

Prerequisites: ACCT1022 - Prerequisite for MCAS students minoring in Accounting for Finance and Consulting going the consulting track, and for CSOM students concentrating in Accounting for CPA's.

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT330702

Managerial Cost and Strategic Analysis

Quinn, Elizabeth A

Spring 2025

This course examines the strategic tools used in managerial planning and control systems, with an emphasis on decision usefulness and the impact of accounting information on the organization. Attention is directed to the limitations of traditional accounting systems with respect to global competition. Comparisons with control systems in other countries and cultures are made. Ethical dimensions of managerial decision making are also discussed.

Credits: 3

Room and Schedule: Fulton Hall 110 TuTh 10:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: ACCT1022 - Prerequisite for MCAS students minoring in Accounting for Finance and Consulting going the consulting track, and for CSOM students concentrating in Accounting

for CPA's.

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None

Status: Offered

ACCT330901

Audit and Other Assurance Services

Simoneau, John T

Spring 2025

This course examines contemporary auditing theory and practice. The topics include the environment of the auditing profession, audit planning and analytical review, internal control, audit evidence, and auditor communications.

Credits: 3

Room and Schedule: Fulton Hall 220 M 04:30PM-06:50PM

Satisifies Core Requirement: None

Prerequisites: ACCT3301

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT332101

Intermediate Accounting for Finance and Consulting

Crowley, Mark D

This intermediate financial accounting course builds on ACCT1021 to provide, in greater depth, a comprehensive understanding of financial accounting topics important to assessing firm performance. The course is designed to teach users of financial statements (rather than preparers of financial statements) how accounting information, shaped by regulation, has advantages and limitations in assessing the economics of the underlying business. The goal of the course is to provide a better understanding of financial reporting and accounting information as an input to evaluating a firm. With hands-on use of cases and SEC filings, this course is beneficial for students seeking careers that require the use of financial statement information as an input to decision-making.

Credits: 3

Room and Schedule: Fulton Hall 110 TuTh 12:00 Noon-01:15PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT332102

Intermediate Accounting for Finance and Consulting Crowley, Mark D

Spring 2025

This intermediate financial accounting course builds on ACCT1021 to provide, in greater depth, a comprehensive understanding of financial accounting topics important to assessing firm performance. The course is designed to teach users of financial statements (rather than preparers of financial statements) how accounting information, shaped by regulation, has advantages and limitations in assessing the economics of the underlying business. The goal of the course is to provide a better understanding of financial reporting and accounting information as an input to evaluating a firm. With hands-on use of cases and SEC filings, this course is beneficial for students seeking careers that require the use of financial statement information as an input to decision-making.

Credits: 3

Room and Schedule: Fulton Hall 145 TuTh 01:30PM-02:45PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT332901

Independent Study for Intermediate Accounting

Lee, Lian Fen Spring 2025

This independent study bridges the gap for students who took ACCT3301 and are seeking credit towards ACCT3321. The course is self-study and covers in-depth material on Deferred Taxes, Bonds and Leases. After completing the self-study material (notes, textbook readings, and practice problems), students will take an assessment exam to provide evidence that a necessary understanding of the topics has been achieved.

Credits: 1

Room and Schedule: By Arrangement Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT334001

Al Applications in Business: Insights from Corporate Data

Liu, Miao Spring 2025 This new course is designed to uncover the transformative role of AI in today's business landscape. Drawing from real-world interactions with industry leaders from FinTech startups to hedge funds, the course highlights the growing integration of AI tools into business operations and the critical demand for professionals adept in these technologies. Students will engage with a vast array of corporate data, including financial statements, annual reports, stock prices, media articles, and entrepreneurial pitches. The course covers AI techniques such as machine learning, natural language processing, and large language models such as ChatGPT, demonstrating their application to practical business scenarios. Participants will learn to evaluate firms' climate change exposure, predict market attention shifts, assess systematic market risk, forecast entrepreneurial success, and more, using AI to turn complex data into actionable business insights. This journey equips students with the skills to harness AI's potential in the ever-evolving business world.

Credits: 3

Room and Schedule: Gasson Hall 210 TuTh 03:00PM-04:15PM

Satisifies Core Requirement: None

Prerequisites: BZAN1135 or BZAN1137 and BZAN2021

Corequisites: None

Cross-listed with: None **Frequency:** Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT335101

Financial Statement Analysis

Shu, Susan

Spring 2025

This course covers current techniques and applications of Financial Statement Analysis (FSA). Exposes students to the contemporary financial reporting environment and current reporting practices of U.S. companies. Students will analyze real-life cases to foster an understanding of the economic and strategic information conveyed in financial reports.

Credits: 3

Room and Schedule: Fulton Hall 150 TuTh 03:00PM-04:15PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021 and MFIN1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT339901

Directed Readings Bradshaw, Mark T

Spring 2025

Research is conducted under the supervision of faculty members of the Accounting Department. The objectives of the course are to help the student develop an area of expertise in the field of accounting and to foster the development of independent research skills.

Credits: 3

Room and Schedule: BY ARRANGEMENT

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT339902

Directed Readings Bradshaw, Mark T

Spring 2025

Research is conducted under the supervision of faculty members of the Accounting Department. The objectives of the course are to help the student develop an area of expertise in the field of accounting and to foster the development of independent research skills.

Credits: 3

Room and Schedule: BY ARRANGEMENT Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None
Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Undergraduate

Comments: None **Status:** Offered

ACCT440501

Federal Taxation Taylor, Edward Spring 2025

This course introduces the student to the various elements of taxation and emphasizes interpretation and application of tax laws. Students are challenged to consider the tax implications of various economic events and to think critically about the broad implications of tax policy. The skills to prepare reasonably complex tax returns and do basic tax research are also developed.

Credits: 3

Room and Schedule: 245 Beacon Street Room 230 Tu 04:30PM-06:50PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None **Status:** Offered

ACCT440502

Federal Taxation Carreno, Marcos E

This course introduces the student to the various elements of taxation and emphasizes interpretation and application of tax laws. Students are challenged to consider the tax implications of various economic events and to think critically about the broad implications of tax policy. The skills to prepare reasonably complex tax returns and do basic tax research are also developed.

Credits: 3

Room and Schedule: Fulton Hall 110 TuTh 01:30PM-02:45PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring **Student Level:** Undergraduate

Comments: None

Status: Offered

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ACCT660101

Financial Accounting Standards and Theory III

Whalen, Thomas F

Spring 2025

This course extends the study of the relationship between accounting theory and practice as it applies to business combinations, and the accounting for government entities and not-for-profit organizations.

Credits: 3

Room and Schedule: Fulton Hall 110 MW 12:00 Noon-01:15PM

Satisifies Core Requirement: None Prerequisites: ACCT3302 or ACCT8814

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Both Comments: None Status: Offered

Financial Accounting Standards and Theory III

Whalen, Thomas F

Spring 2025

This course extends the study of the relationship between accounting theory and practice as it applies to business combinations, and the accounting for government entities and not-for-profit organizations.

Credits: 3

Room and Schedule: Fulton Hall 117 MW 01:30PM-02:45PM

Satisifies Core Requirement: None Prerequisites: ACCT3302 or ACCT8814

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Both Comments: None Status: Offered

ACCT661501

Advanced Federal Taxation

Carreno. Marcos E

Spring 2025

The course aims to cover federal income tax law as applied to planning for and executing business transactions and decisions. The focus is on the corporate entity, but some time will be spent on partnerships, "S" corporations, trusts, estates, and exempt organizations. Practical application of tax rules rather than technical analysis will be emphasized.

Credits: 3

Room and Schedule: Fulton Hall 110 TuTh 03:00PM-04:15PM

Satisifies Core Requirement: None **Prerequisites:** ACCT4405 or ACCT8816

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Both Comments: None Status: Offered

ACCT661801

Accounting Information Systems

Nemia, Francis J

Spring 2025

This course will review the strategies, goals, and methodologies for designing, implementing, and evaluating appropriate internal controls and audit trails in integrated accounting systems. This course also examines the effect the Internet has had on business and its financial implications with regard to accounting information systems. STEM-designated

Credits: 3

Room and Schedule: Fulton Hall 135 M 07:00PM-09:30PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021 and ISYS1021 or CSCI1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Both Comments: None Status: Offered

ACCT661802

Accounting Information Systems

Nemia, Francis J

Spring 2025

This course will review the strategies, goals, and methodologies for designing, implementing, and evaluating appropriate internal controls and audit trails in integrated accounting systems. This course also examines the effect the Internet has had on business and its financial implications with regard to accounting information systems. STEM-designated

Credits: 3

Room and Schedule: Fulton Hall 135 M 04:30PM-06:50PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021 and ISYS1021 or CSCI1021

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Both

Comments: None **Status:** Offered

ACCT662601

Taxes and Management Decisions

Manzon, Gil

Spring 2025

This course provides students with a framework for tax planning. Specific applications of the framework integrate concepts from finance, economics, and accounting to help students develop a more complete understanding of the role of taxes in business strategy (e.g., tax planning for mergers, acquisitions, and divestitures; tax arbitrage strategies; taxation of competing legal entities; employee compensation; and others).

Credits: 3

Room and Schedule: Fulton Hall 150 M 04:30PM-06:50PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021 and MFIN1021 or ACCT7701 or ACCT7713

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Both Comments: None Status: Offered

ACCT663501

Forensic Accounting McCall, Michael P

Forensic Accounting is a growing area of practice in which the knowledge, skills and abilities of accounting are combined with investigative expertise and applied to legal problems. Forensic accountants are often asked to provide litigation support where they are called on to give expert testimony about financial data and accounting activities. In other more proactive engagements, they probe situations using special investigative accounting skills and techniques. Some even see forensic accounting as practiced by skilled accounting specialists becoming part and parcel of most financial audits, an extra quality control step in the auditing process that will help reduce financial statement fraud. STEM-designated

Credits: 3

Room and Schedule: Fulton Hall 135 Tu 07:00PM-09:30PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021 or ACCT7701 or ACCT7713 or ACCT8813

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Both Comments: None Status: Offered

ACCT663502

Forensic Accounting George, David C Spring 2025

Forensic Accounting is a growing area of practice in which the knowledge, skills and abilities of accounting are combined with investigative expertise and applied to legal problems. Forensic accountants are often asked to provide litigation support where they are called on to give expert testimony about financial data and accounting activities. In other more proactive engagements, they probe situations using special investigative accounting skills and techniques. Some even see forensic accounting as practiced by skilled accounting specialists becoming part and parcel of most financial audits, an extra quality control step in the auditing process that will help reduce financial statement fraud. STEM-designated

Credits: 3

Room and Schedule: Fulton Hall 135 W 04:30PM-06:50PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021 or ACCT7701 or ACCT7713 or ACCT8813

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Both Comments: None Status: Offered

ACCT770101

Accounting

Lo, Kin Y

Spring 2025

At the outset, course work will be concerned with the development and use of accounting information to evaluate the status and performance of business enterprises. Attention will be given to the reporting of information for use by persons and institutions outside the enterprise. In the second part of the course, the focus will be on the use of accounting information in managerial decision making.

Credits: 3

Room and Schedule: Fulton Hall 130 M 07:00PM-09:30PM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Graduate

Comments: None **Status:** Offered

ACCT881401

Financial Accounting Practice II

Rossi-Feldman, Dianne

Spring 2025

This course extends the study of the relationship between accounting theory and practice as it applies to the measurement and reporting of liabilities and stockholders' equity, as well as intercorporate investments. A thorough analysis of cash flow reporting is also included.

Credits: 3

Room and Schedule: Fulton Hall 117 MW 03:00PM-04:15PM

Satisifies Core Requirement: None

Prerequisites: ACCT8813

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT881402

Financial Accounting Practice II

Rossi-Feldman, Dianne

Spring 2025

This course extends the study of the relationship between accounting theory and practice as it applies to the measurement and reporting of liabilities and stockholders' equity, as well as intercorporate investments. A thorough analysis of cash flow reporting is also included.

Credits: 3

Room and Schedule: Fulton Hall 511 (Auditorium) MW 04:30PM-05:45PM

Satisifies Core Requirement: None

Prerequisites: ACCT8813

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT881701

Internal Cost Management and Control Quinn, Elizabeth A

This course examines the technical and strategic tools used in managerial planning and control systems, with an emphasis on decision usefulness and the impact of accounting information on the organization. Attention is directed to improving existing limitations of traditional accounting systems with respect to global competition. Ethical dimensions of managerial decision making are also discussed.

Credits: 3

Room and Schedule: Fulton Hall 110 TuTh 09:00AM-10:15AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT881702

Internal Cost Management and Control

Quinn, Elizabeth A

Spring 2025

This course examines the technical and strategic tools used in managerial planning and control systems, with an emphasis on decision usefulness and the impact of accounting information on the organization. Attention is directed to improving existing limitations of traditional accounting systems with respect to global competition. Ethical dimensions of managerial decision making are also discussed.

Credits: 3

Room and Schedule: Fulton Hall 110 TuTh 10:30AM-11:45AM

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT882401

Financial Statement Analysis

Shu, Susan

Spring 2025

This course covers techniques and applications of financial statement analysis. It exposes students to the contemporary financial reporting environment and current reporting practices of U.S. companies. It analyzes real-life cases to foster an understanding of the economic and strategic information conveyed in financial reports. STEM-designated

Credits: 3

Room and Schedule: Fulton Hall 135 W 07:00PM-09:30PM

Satisifies Core Requirement: None

Prerequisites: ACCT7701 or ACCT7713 or ACCT8813

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Graduate

Comments: None **Status:** Offered

ACCT882501

Assurance and Consulting Services

Manning, John

Spring 2025

The primary objective of the course is to provide students with an understanding of the nature, types, and implementation issues related to assurance services. The course examines three broad areas: assurance/consulting services, external auditing, and engagements to enhance efficiency and effectiveness. STEM-designated

Credits: 3

Room and Schedule: Stokes Hall 195S MW 12:00 Noon-01:15PM

Satisifies Core Requirement: None

Prerequisites: ACCT8815

Corequisites: None

Cross-listed with: None Frequency: Every Spring Student Level: Graduate

Comments: None **Status:** Offered

ACCT884001

Al Applications in Business: Insights from Corporate Data

Liu, Miao

Spring 2025

This new course is designed to uncover the transformative role of AI in today's business landscape. Drawing from real-world interactions with industry leaders from FinTech startups to hedge funds, the course highlights the growing integration of AI tools into business operations and the critical demand for professionals adept in these technologies. Students will engage with a vast array of corporate data, including financial statements, annual reports, stock prices, media articles, and entrepreneurial pitches. The course covers AI techniques such as machine learning, natural language processing, and large language models such as ChatGPT, demonstrating their application to practical business scenarios. Participants will learn to evaluate firms' climate change exposure, predict market attention shifts, assess systematic market risk, forecast entrepreneurial success, and more, using AI to turn complex data into actionable business insights. This journey equips students with the skills to harness AI's potential in the ever-evolving business world.

Credits: 3

Room and Schedule: Gasson Hall 210 Th 04:30PM-06:50PM

Satisifies Core Requirement: None

Prerequisites: ACCT1021 or ACCT7701 or ACCT7713

Corequisites: None

Cross-listed with: None **Frequency:** Every Spring **Student Level:** Graduate

Comments: None **Status:** Offered

ACCT888801 Ph.D Seminar Shu, Susan

s : 200

Weekly Ph.D Seminar Presentations

Credits: 0

Room and Schedule: By Arrangement Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Graduate

Comments: None **Status:** Offered

ACCT889101

Empirical Topics in Accounting I Bradshaw, Mark T;Hutton, Amy P Spring 2025

The objective of this course is to provide students with a sound framework for understanding and appreciating empirical archival research in financial accounting and reporting. In particular, the course aims to facilitate understanding of the economic determinants and consequences of the the information conveyed by financial statements and related voluntary disclosures.

Credits: 3

Room and Schedule: Fulton Hall 240 Tu 08:30AM-11:30AM

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None **Frequency:** Every Spring **Student Level:** Graduate

Comments: None **Status:** Offered

ACCT889301

Empirical Topics in Accounting III Shu, Susan;Yost, Benjamin P Spring 2025 The objective of this course is to provide students with a sound framework for understanding and assessing the quality of empirical archival research in accounting. The course has two objectives. Part of the course is aimed at facilitating a deeper understanding of the econometric issues facing empirical archival research. This part of the course will survey the common problems and potential solutions. The other part of the course will survey the empirical research on accounting and contracting. Topics will include the role of accounting information in evaluating managers and setting executive compensation, earnings management induced by the use of accounting in contracting, and the relation between accounting and corporate governance.

Credits: 3

Room and Schedule: Fulton Hall 240 W 09:00AM-12:00 Noon

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None **Frequency:** Every Spring **Student Level:** Graduate

Comments: None **Status:** Offered

ACCT889501

Ph.D. Research Seminar I

Shu, Susan Spring 2025

The object of this class is to expose Ph.D. students to the fundamental papers upon which today's accounting and finance literatures are built. Professor Bradshaw will cover capital markets research; Professor Hutton will cover positive theories of accounting research.

Credits: 3

Room and Schedule: By Arrangement Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None Frequency: Biannually Student Level: Graduate

Comments: None **Status:** Offered

ACCT889701

Directed Readings in Accounting

Bradshaw, Mark T

Spring 2025

Individual or group study under the direction of a faculty member to investigate an area not covered by the regular curriculum.

Credits: 3

Room and Schedule: BY ARRANGEMENT

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None **Frequency:** Every Spring **Student Level:** Graduate

Comments: None **Status:** Offered

ACCT889801

Directed Research in Accounting

Bradshaw, Mark T

Spring 2025

Student research in the field of accounting under the direction of a faculty member. The objectives of the course are to help the student develop an area of expertise in the field of accounting and to foster the development of independent research skills. A written proposal is required and a paper of publishable quality is expected.

Credits: 3

Room and Schedule: BY ARRANGEMENT

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring, Every Summer

Student Level: Graduate

Comments: None **Status:** Offered

ACCT889901

Directed Readings and Research

Bradshaw, Mark T

Spring 2025

Student research in the field of accounting under the direction of a faculty member. A written proposal is required and a paper of publishable quality is expected.

Credits: 3

Room and Schedule: BY ARRANGEMENT

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT889902

Directed Readings and Research

Manzon, Gil

Spring 2025

Student research in the field of accounting under the direction of a faculty member. A written proposal is required and a paper of publishable quality is expected.

Credits: 3

Room and Schedule: BY ARRANGEMENT

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT889903

Directed Readings and Research

Shu, Susan

Spring 2025

Student research in the field of accounting under the direction of a faculty member. A written proposal is required and a paper of publishable quality is expected.

Credits: 3

Room and Schedule: BY ARRANGEMENT

Satisifies Core Requirement: None

Prerequisites: Permission of Department

Corequisites: None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered

ACCT991101

Doctoral Continuation

Shu, Susan Spring 2025

Doctoral students interact with faculty to develop research ideas and complete a dissertation.

Credits: 1

Room and Schedule: BY ARRANGEMENT

Satisifies Core Requirement: None

Prerequisites: None **Corequisites:** None

Cross-listed with: None

Frequency: Every Fall, Every Spring

Student Level: Graduate

Comments: None **Status:** Offered