546-3 Estate and Gift Taxation. Provide basic principles of federal estate and gift taxation. Prerequisite: ACCT 441 with C or better.

547-3 Tax Accounting Principles. Provides linkage of accounting skills with tax knowledge through identification of significant differences between tax and financial accounting and selection of tax accounting principles having a significant impact on cash flows. Tax accounting problems for industrial, wholesale and retail companies. Prerequisite: ACCT 441 with C or better.

548-3 International and Interstate Taxation. Examination of tax issues when taxable events or transactions cross international or state borders. Use of transfer pricing for international taxation purposes. Specific international taxation problems of foreign persons, U.S. citizens living abroad, U.S. shareholders of foreign corporations and problems related to multinational corporations. Also will examine issues of nexus and other principles guiding state taxation of persons and businesses involved in interstate commerce. Prerequisite: ACCT 441 with C or better.

560-3 Information Technology Risk and Controls. Explains how organizations govern their investment in IT through strategic alignment, risk assessment, and performance measurement. Describes processes for evaluating and monitoring the effectiveness of IT general controls related to processing operations, system security, and change management. Prerequisite: ACCT 360. Restriction: enrollment as a graduate student.

562-3 Advanced Internal Auditing. The course covers internal audit from a broad perspective to include information technology, business processes, and accounting systems. Topics include internal auditing standards, risk assessment, governance, ethics, audit technique, and emerging issues. It covers the design of business processes and the implementation of key control concepts and will use a case study approach that addresses tactical, strategic, systems, and operational areas. Restrictions: Accounting majors or minors.

563-3 Advanced Auditing. Explains how auditors evaluate business risk, fraud risk, inherent risk, and control risk to assess the risk of misstatement in accounts while planning an audit engagement. Examines analytical procedures, the code of professional conduct, auditor reporting requirements, and auditor liability. Prerequisite: ACCT 460. Restriction: enrollment as a graduate student.

564-3 Enterprise Systems. Enterprise Systems (ERP systems) and technologies have become prevalent in many companies. This course will examine the technical overview of Enterprise Systems and their impact on organizations. The concepts, fundamentals and framework of the advanced systems will be explored to better understand the integration of Enterprise Systems in an organization. A better understanding of Enterprise Systems and its affect on an organization will be gained. Restriction: enrollment in the M.Acc. or M.B.A. programs.

565-3 Advanced Accounting Information Systems. Advanced study in the systems that are used in companies especially database. Students will not be successful as auditors or internal accountants without database skills. The course would include advanced design issues, advanced query and data analysis skills (for internal and external purposes), db controls, db technology, etc. Prerequisite: ACCT 360.

566-3 Accounting Research. This course will provide research skills that are critical in Accounting. Students will identify a research topic, develop the research questions, conduct the research, and prepare a research document. The student will be exposed to how research is conducted and will develop the necessary skills to perform accounting research.

567-3 Fraud Examination. Fraud examination will cover the principles and methodology of fraud detection and deterrence. The course includes such topics as skimming, cash larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement schemes, non-cash misappropriations, corruption, accounting principles and fraud, fraudulent financial statements, and interviewing witnesses.

569-3 Seminar - Selected Audit/Systems Topics. Provides students with in-depth exposure to audit and/or accounting systems as it relates to selected topics. Topics will vary from semester depending upon instructor and topics of current interest to the accounting discipline.

571-3 Governmental and Not-For-Profit Needs. Financial and managerial accounting concepts peculiar to the planning and administration of public and quasi-public organizations such as governmental units, institutions, and charitable organizations. Also includes the study of governmental auditing standards. Prerequisite: ACCT 321 with a grade of C or better.

591-1 to 6 Independent Study. Directed independent study in selected areas of accountancy. Restriction: enrollment in M.Acc. Program.

595-3 Internship. Supervised work experience in professional accounting. Prerequisite: outstanding record in accounting and recommendation of the department committee on internship. Graded S/U only.

599-3 to 6 Thesis. Restriction: enrollment in M.Acc. Program. 601-1 per semester Continuing Enrollment. For those graduate students who have not finished their degree programs and who are in the process of working on their dissertation, thesis or research paper. The student must have completed a minimum of 24 hours of dissertation research, or the minimum thesis, or research hours before being eligible to register for this course. Concurrent enrollment in any other course is not permitted. Graded S/U or DEF only.

Administration of Justice
(See Criminology and Criminal Justice for program description)