# ACCOUNTING (ACC)

#### ACC 5510 Financial Accounting III (3)

Prerequisite(s): ACC 310 with a minimum grade of C. A detailed study of business expansion including combinations and international operations, and an overview of partnership accounting.

# ACC 5512 Accounting Information Analysis (3)

Prerequisite(s): BA 5111, or ACC 200 and FIN 301.

Analysis and use of accounting data as a tool for managerial decision making; analysis of financial reporting, cost behavior, budgeting, and decision making. This course may only be taken at the undergraduate level upon approval for participation in the Faster Master's program.

# ACC 5550 Advanced Fraud Examination and Forensic Accounting (3)

Prerequisite(s): BA 5111 or ACC 200.

Includes an emphasis on business and employee fraud with techniques for the prevention, detection, measurement, and investigation of fraud.

#### ACC 5570 Internal Auditing (3)

Prerequisite(s): ACC 301, ACC 310, and ACC 360 (minimum grade of "C" required for all prerequisites).

The theory and practice of internal auditing with coverage including internal control, risks and control of information technology, management of internal audit, data analytics and sampling, and communicating engagement results.

#### ACC 5576 Advanced Income Tax Accounting (3)

Prerequisite(s): ACC 372 with a minimum grade of C. Federal income tax laws as they apply to property transactions, corporate taxation, and the taxation of passthrough entities.

# ACC 5880 Independent Research (3)

Prerequisite(s): Completion of 18 semester hours of graduate courses including a three semester hour quantitative course.

Approval of the instructor and approval of the MBA Director. In-depth study of selected topic(s).

# ACC 5950 Internship in Accounting (3)

Prerequisite(s): Approval of the instructor and approval of the MBA Director.

Provides the graduate student with practical experience in the field of accounting via a real-world work experience arrangement with an accounting firm. Grades: Pass/Fail.