

ACCOUNTING (ACCOUNT)

Courses

ACCOUNT 666 COST MANAGEMENT II 3 Units

The course emphasizes critical thinking in using accounting information to motivate employees, align employee incentives with the goals of the firm, and evaluate the performance of business unit and business unit managers. The course focuses on using accounting information for internal decision-making, managerial control, performance evaluation, and elements of incentive system design.

PREREQ: ACCOUNT 343 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; ACCOUNT 356 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM

ACCOUNT 667 FRAUD EXAMINATION 3 Units

This course covers the prevention and detection of fraud with an emphasis on investigation techniques. Course topics include fraud risk factors, internal control assessment and design, fraud scheme-specific red flags, evidence collection and analysis, and interviewing techniques.

PREREQ: ACCOUNT 343 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM COREQ: ACCOUNT 465 OR EQUIVALENT

ACCOUNT 690 WORKSHOP *Repeatable* 1-3 Units

Variable topics. Group activity oriented presentations emphasizing "hands on" and participatory instructional techniques.

PREREQ: MUST BE ADMITTED TO A COBE GRADUATE PROGRAM; HAVE DEPARTMENT CONSENT

ACCOUNT 691 TRAVEL STUDY *Repeatable* 3 Units

Variable topics. Faculty-led courses abroad.

ACCOUNT 696 SPECIAL STUDIES *Repeatable* 1-3 Units

Variable topics. Group activity. Not offered regularly in the curriculum but offered on topics selected on the basis of timeliness, need, and interest, and generally in the format of regularly scheduled Catalog offerings.

A limit of three credits can be applied toward the accounting major and limit of six credits toward a degree.

PREREQ: MUST BE ADMITTED TO A COBE GRADUATE PROGRAM; HAVE DEPARTMENT CONSENT

ACCOUNT 701 ACCOUNTING FOUNDATIONS 2 Units

This course introduces students to the principles of financial accounting, including the (1) basic accounting cycle (i.e., double-entry accounting), financial statements (i.e., income statement, statement of financial position, and statement of cash flows), and specific discussions of cash, trade receivables, merchandise inventories, plant assets, current and long-term liabilities, and stockholders' equity. Fundamental ratio and statement analysis techniques are also integrated.

PREREQ: MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM

ACCOUNT 745 AI IN ACCOUNTING & FINANCE 3 Units

This course introduces Artificial Intelligence (AI) and its applications in accounting and finance. The course delves into real-world scenarios where machine learning and deep learning are employed. Students will learn the fundamentals of machine learning and deep learning, such as sentiment analyses and large language models and their applications. The course content will be rooted in accounting and finance real world problems, such as financial forecasting, and audit and fraud risk determination, among others.

PREREQ: (ACCOUNT 244 OR ACCOUNT 701) AND ADMISSION TO (COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM)

ACCOUNT 748 FINANCIAL STATEMENT ANALYSIS 3 Units

This course investigates the role and value of accounting information for users as they make business decisions. It includes a review of the generally accepted accounting principles and assumptions underlying the basic accounting model that generates the financial statements. The course focuses on interpreting and analyzing financial statements.

PREREQ: ACCOUNT 701, OR ACCOUNT 244 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM

ACCOUNT 749 ADVANCED AUDITING 3 Units

An advanced course covering audit theory, current audit practice, and auditor professional skills. An in-depth analysis of selected advanced topics in auditing includes professional auditing standards, planning, evidence, internal control, audit sampling, IT auditing, reporting, integrative audit case, internal auditing.

PREREQ: ACCOUNT 465 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM

ACCOUNT 755 MANAGERIAL ACCOUNTING AND CONTROLLERSHIP 3 Units

This course introduces students to accounting information in organizations for decision making, planning and control, and evaluation purposes. This course emphasizes the application, interpretation, analysis, and use of accounting information by management.

PREREQ: ACCOUNT 244, OR ACCOUNT 701 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM

ACCOUNT 756 EXECUTIVE TAX TOPICS 3 Units

This course examines the intersection of taxation and executive decision-making. Moreover, the course will explore timely tax topics that affect businesses, ranging from sales tax issues to US Supreme Court opinions to IRS rulings.

PREREQ: ACCOUNT 701, OR ACCOUNT 244 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM

ACCOUNT 757 ISSUES IN FINANCIAL ACCOUNTING 3 Units

This course examines complex accounting issues and other content not covered in the financial accounting sequence. Major areas include financial statement analysis, international accounting, and derivatives and hedging.

PREREQ: ACCOUNT 461 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM

ACCOUNT 758 TAX RESEARCH 3 Units

This course helps students to develop advanced research and writing skills within both the corporate and individual taxation context.

PREREQ: ACCOUNT 701, OR ACCOUNT 244 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM UNREQ: A STUDENT MAY EARN CREDIT FOR ONLY ONE OF ACCOUNT 758 OR ACCOUNT 759.

ACCOUNT 760 INTERNATIONAL TAXATION 3 Units

This course helps students to develop advanced international tax research and writing skills. Students will compare and contrast complex global business arrangements in a tax technical context, apply new federal and international tax regulations to evolving corporate tax structures, and recognize ethical tax considerations within a diverse and global economy.

PREREQ: ACCOUNT 701, OR ACCOUNT 244 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM

ACCOUNT 767 FORENSIC ACCOUNTING AND PROFESSIONAL ETHICS 3 Units

This course, with a combined lecture and case approach, will provide in-depth coverage of internal control, EDP auditing, fraud detection and reporting, and the auditor's code of ethics. A component of this course will follow a readings approach covering such topics as auditing estimates, auditor independence, audit failures, and going concern qualifications.

PREREQ: ACCOUNT 465 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM

ACCOUNT 770 ANALYTICS IN ACCOUNTING 3 Units

This course develops accounting students' analytical mindset and prepares them to use data analytics software. Specifically, this course develops the skill set needed to extract value from big data through advanced data visualization and analytics. This requires thinking critically about whether and how data can improve business performance, create opportunities, and/or create risks. The course will also expose students to some of the most common business intelligence software packages currently used in organizations.

PREREQ: ACCOUNT 244, OR ACCOUNT 701 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM

ACCOUNT 777 FRAUD FROM THE MANAGER'S PERSPECTIVE 3 Units

This course covers prevention and detection of occupational fraud from the corporate manager's perspective. Topics include fraud risk factors (pressures/incentives, opportunities, attitudes and rationalizations) commonly present in cases of occupational fraud, best practices for risk management programs, design and assessment of internal controls to prevent and detect occupational fraud, scheme-specific red flags, and how to respond to suspected fraud, particularly from the lower/middle manager's perspective.

PREREQ: ACCOUNT 701, OR ACCOUNT 244 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM

ACCOUNT 781 ACCOUNTING THEORY AND APPLIED RESEARCH 3 Units

This course examines the relationship between decision theory (and decision makers) and accounting information, alternative measurement theories, and conceptual frameworks. In addition, students will learn (1) to use applied research tools and (2) to develop their communication skills for real-life accounting issues in a variety of accounting environments.

PREREQ: ACCOUNT 461 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM

ACCOUNT 783 INTERNATIONAL ACCOUNTING 2 Units

This course examines the international dimension of accounting and financial reporting for multinational enterprises. Topics include (a) the international standard-setting process, including convergence with US GAAP, (b) IFRS for recording transactions and preparing financial statements, (c) a detailed comparison of IFRS and US GAAP, and (d) accounting for the translation of financial statements and for changing prices.

PREREQ: ACCOUNT 461 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE OR CERTIFICATE PROGRAM

ACCOUNT 789 CAPSTONE: READINGS AND RESEARCH IN ACCOUNTING 3 Units

Students will learn to read and analyze academic accounting research and investigate how academic findings might affect their work in accounting. Students will further develop their presentation and writing skills as they share their analyses and explain how academic research results can inform and improve their professional careers. The course serves as the capstone experience and requires the successful completion of a course project.

PREREQ: AT LEAST 18 UNITS MUST BE COMPLETED IN MPA PROGRAM

ACCOUNT 790 WORKSHOP Repeatable 1-6 Units

Variable topics. Group activity oriented presentations emphasizing "hands on" and participatory instructional techniques.

PREREQ: MUST BE ADMITTED TO A COBE GRADUATE PROGRAM; HAVE DEPARTMENT CONSENT

ACCOUNT 793 PRACTICUM IN PROFESSIONAL ACCOUNTANCY Repeatable 1-3 Units

This course provides students, under the direction of a faculty advisor, the opportunity to apply their theoretical backgrounds in settings ranging from internships in accounting organizations to other approved activities related to the practice of professional accountancy. A learning contract will be developed by the faculty advisor, professional supervisor (if applicable), and student that clearly delineates the expectations and responsibilities.

PREREQ: ACCOUNT 343 WITH A GRADE OF "C" OR BETTER, OR EQUIVALENT; MUST BE ADMITTED TO A COBE GRADUATE DEGREE PROGRAM; HAVE DEPARTMENT CONSENT

ACCOUNT 794 SEMINAR 1-3 Units

Variable topics. Group activity. An advanced course of study in a defined subject matter area emphasizing a small group in intense study with a faculty member.

ACCOUNT 796 SPECIAL STUDIES Repeatable 1-3 Units

Variable topics. Group activity. Not offered regularly in the curriculum but offered on topics selected on the basis of timeliness, need, and interest, and generally in the format of regularly scheduled Catalog offerings.

A limit of three credits can be applied toward the accounting major and limit of six credits toward a degree.

ACCOUNT 798 INDIVIDUAL STUDIES Repeatable 1-3 Units

Study of a selected topic or topics under the direction of a faculty member.

PREREQ: MUST BE ADMITTED TO A COBE GRADUATE PROGRAM; HAVE DEPARTMENT CONSENT

ACCOUNT 799 THESIS RESEARCH 1-6 Units

Students must complete a Thesis Proposal Form in the Graduate Studies Office before registering for this course.

PREREQ: GRADUATE STANDING