

ACCT - Accounting | Grad

ACCT 5000 Introduction to Forensic Accounting (3)

This course is an introduction to forensic accounting. Students will survey the various aspects of forensic accounting including fraud investigation, litigation support, cyber forensics, valuation and economic damage determination. The various aspects of forensic accounting will be introduced in order to give the student a perspective on the discipline of forensic accounting.

ACCT 5010 Legal Procedure, Substantive Law and Professional Ethics in Forensic Accounting (3)

This course will examine legal procedure, rules of evidence, substantive law and professional ethics as related to forensic accounting. The students will study the legal system including issues of jurisdiction, discovery, trial procedure and appeals as related to criminal and civil matters, the rules of evidence and remedies. Non-judicial dispute resolution will also be studied. The students will review substantive law areas including securities law, bankruptcy law, anti-trust law, domestic relations, insurance law, intellectual property law, probate, tax fraud and statutory and common law concerning criminal and civil business fraud. Students will also study the applicable ethical standards including the AICPA Code of Professional Conduct as applied to forensic accounting.

ACCT 5100 Investigation of Financial Fraud (3)

Students will study the skills needed and the investigative techniques utilized to collect, analyze and evaluate evidence in order to prevent, detect and investigate financial fraud and financial crimes. The reasons why persons commit acts of fraud will be examined as a necessary element of the investigation process. **Prerequisites:** ACCT 5000 and ACCT 5010.

ACCT 5150 Introduction to Cyber Forensics (3)

Traditional forensics professionals use finger prints, DNA typing and ballistics analysis to make their case. Accounting and Infosec professionals have to develop new tools for collecting, examining and evaluating data in an effort to establish intent, culpability, motive, means, methods and loss resulting from e-crimes. This course is designed to provide the student with an introduction and overview of the field of Cyber Forensics. Cyber Forensics is the science of locating, extracting, analyzing and protecting data from different devices, in a way that is admissible as evidence in a court of law. Cyber Forensics is a topic that covers areas related to criminal justice, computer technology and the law. Students will learn the policies, legal ramifications and implications, procedures and methodologies of a cyber forensic investigation, from both a theoretical and practical perspective. **Prerequisite:** ACCT 5100.

ACCT 5200 Business Valuation (3)

This course introduces the student to the basic concepts and methodology used to value a closely held business. It will familiarize the student with the three valuation approaches—asset, market, and income—used by business valuation professionals. The course will focus on the standards issued by the major accreditation bodies and it will familiarize the student with valuation models used on real-world valuation projects. **Prerequisite:** FINC 3210 or comparable course.

ACCT 5250 Special Topics in Litigation Accounting (3)

This course is intended to cover specialized topics of investigative accounting that require special investigative skills by accountants. Specialized topics such as reconstructing income, money laundering, commercial damages, economic damages and divorce will be covered. This course will also introduce computer

forensics and cyber crime investigation. **Prerequisites:** ACCT 5000 and ACCT 5010.

ACCT 5310 Accounting in an ERP Environment (3)

Students will examine the financial and managerial accounting aspects of ERP systems in business organizations. Through the use of hands-on projects using an ERP system, students will explore the impact that the various business processes have on the organization's financial and managerial accounting. Students will also be expected to report on and explain their conclusions with respect to ERP system case studies. **Prerequisite:** ACCT 6070.

ACCT 5350 Analytics for Forensic Accountants (3)

In this course students will study various techniques and processes that will assist forensic accountants in analyzing electronic data for the purpose of detecting and investigating fraud. Students will be introduced to the use of Excel, Access and various software packages as electronic detection and investigative tools. Students will also be expected to create and deliver a presentation based on their findings resulting from the use of such tools. **Prerequisite:** ACCT 5150.

ACCT 5400 Internal Auditing (3)

This course is primarily intended to introduce students to the basic internal audit concepts and techniques. This course also focuses on how engagements are planned and performed and how engagement outcomes are communicated.

ACCT 5500 Case Studies in Forensic Accounting (3)

Using the case study approach, students will examine a variety of cases of corporate fraud involving asset misappropriation, corruption and fraudulent financial statements. Students will also be required to prepare several cases involving corporate fraud and present them to the class. Students will be encouraged to be inquisitive and think creatively as they examine instances of fraudulent behavior. **Prerequisite:** ACCT 5350.

ACCT 5800 Forensic Accounting Practicum (3)

Students will utilize the skills and the investigative techniques learned and developed throughout the classes of the forensic accounting program to collect, analyze and evaluate evidence of financial fraud in a complex case study involving fraud investigation, litigation support, cyber forensics, valuation and economic damage valuation. An important element of the course is the integration and use of tools for collecting, examining and evaluating data in an effort to establish intent, culpability, motive, means, methods and loss resulting from fraud utilizing a variety of forensic accounting investigative activities encountered during a real time forensic accounting investigation. The student will also make recommendations in order to prevent and detect any future financial fraud and financial crimes. **Prerequisite:** ACCT 5500.

ACCT 5900 Forensic Accounting Capstone (3)

Students will review the various aspects of forensic accounting including procedural and substantive legal issues, professional ethics, investigation, management of evidence, written and oral communication including court testimony, valuation, economic damages, special topics in forensic accounting, cyber forensics and internal auditing. In addition, student will prepare a case and participate in a deposition and provide testimony in a mock court. **Prerequisite:** ACCT 5500.

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ACCT 6070 Managerial Accounting for Decision Making (3)

The student examines advanced topics in management accounting as these relate to management information needs for planning, control and decision making. Topics include interpretation of standard cost variances; application of quantitative techniques; evaluation of divisional performance; activity-based costing; and the behavioral impact of accounting systems. **Prerequisites:** BUSN 5600 and BUSN 5760.