Accounting (ACCT)

ACCT 1001 Principles of Accounting 3 Credits
A survey of financial accounting for non-business students. Major emphasis is on the uses and limitations of financial statements. Emphasis is placed on applying the financial statement analysis skills taught in the course to (1) interpreting annual reports of publicly traded companies; (2) using online stock screening and analysis software; and (3) understanding SEC enforcement actions and articles from the business press.
Level: Undergraduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Undergraduate level students.

Students in the McDonough School of Business college may **not** enroll.

ACCT 1101 Intro to Financial Accounting 3 Credits
This course is an introduction to financial accounting as the “language of business.” Financial accounting provides information to stakeholders of the firm, including customers, suppliers, managers, investors, creditors, regulatory agencies, and local communities. The course covers fundamental financial accounting concepts, the structure of financial statements, and the analysis of significant business transactions. Most of the skills acquired in the class will be taught through real-world examples from company financial statements to understand how accounting information is presented to and used by stakeholders. The skills acquired in the course are foundational for various careers, including general management, financial services, consulting, and those thinking of starting their own business or joining not-for-profit or government entities.
Level: Undergraduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a major in Accounting, Accounting, Accounting, Accounting, Business Administration, Business Administration, Business Administration, Business Administration, Finance, Finance, Finance, Finance, Global Business, Global Business, Global Business, Global Business, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, International Business, International Business, International Business, International Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Marketing, Marketing, Marketing, Marketing, Management, Management, Management, Management, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Undeclared Business, Undeclared Business, Undeclared Business or Undeclared Business.

Enrollment is limited to Undergraduate level students.

Enrollment limited to students in the McDonough School of Business college.

ACCT 1181 Business Law 3 Credits
This course serves as an overview of the intersection among business, ethics, and law, both in the U.S. and globally. The course provides a framework for this study by focusing on three distinct areas. First, students will learn about basic legal theory and judicial process. Second, students will study the fundamental underpinnings of business law such as contracts, torts, property, etc. Third, students will focus on the regulatory environment of business and critical topics such as internet law, securities regulation and corporate governance. This course prepares students to spot U.S. and international legal issues in a global business context.

Two different methodologies will be utilized in teaching this course. We will study a few of our topics in much greater detail and the remaining topics in a more cursory fashion. This will allow us to gain experience in deep legal analysis and cover a very broad range of applicable legal topics as well.

Ethics - This course also prepares students to be effective ethical leaders in the global corporate economy. Effective organizational leadership requires an understanding of ethics and its application in every aspect of business. This course focuses on understanding and articulating standards of appropriate behavior and on developing policies and procedures to assure that standards are met. Ethics will be introduced early in the course and will be well-integrated throughout.
Level: Undergraduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a major in Accounting, Accounting, Accounting, Accounting, Business Administration, Business Administration, Business Administration, Business Administration, Finance, Finance, Finance, Finance, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, International Business, International Business, International Business, International Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Marketing, Marketing, Marketing, Marketing, Management, Management, Management, Management, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Undeclared Business, Undeclared Business, Undeclared Business or Undeclared Business.

Enrollment limited to students in the McDonough School of Business college.

ACCT 2101 Mgmt Acct for Decision Making 3 Credits
This course helps students understand how accounting information is used to measure and drive performance while planning and controlling resources more effectively and efficiently. It involves the design of enterprise systems that collect, store, and process operating transactions and the exploration of that data for decision making. This course also introduces students to technology used by managers to analyze and improve operations including artificial intelligence, data visualization, data automation, robotic process automation, and process mining.
Level: Undergraduate
Prerequisites: (ACCT 101 or ACCT 1101)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a major in Accounting, Accounting, Accounting, Accounting, Business Administration, Business Administration, Business Administration, Business Administration, Finance, Finance, Finance, Finance, Global Business, Global Business, Global Business, Global Business, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, International Business, International Business, International Business, International Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Marketing, Marketing, Marketing, Marketing, Management, Management, Management, Management, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Undeclared Business, Undeclared Business, Undeclared Business or Undeclared Business.

Enrollment limited to students in the McDonough School of Business college.

ACCT 3101 Corporate Financial Reporting 3 Credits
This course is an extension of ACCT 101 that deepens an understanding of how firms report the conversion of capital into operational assets. Topics include the reporting of raw materials, property, plant, and equipment, and intellectual property, and the utilization of resources to generate revenue from selling products and services. The course also examines the theory underlying the financial reporting requirements and management incentives for manipulating those requirements. Most of the skills acquired in the class will be taught through real-world examples from the business press and company financial statements. The skills acquired in the course are foundational for various careers, including general management, financial services, consulting, and those thinking of starting their own business or joining not-for-profit or government entities.
Level: Undergraduate
Prerequisites: (ACCT 101 or ACCT 1101)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a major in Accounting, Accounting, Accounting, Accounting, Business Administration, Business Administration, Business Administration, Business Administration, Finance, Finance, Finance, Finance, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, International Business, International Business, International Business, International Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Marketing, Marketing, Marketing, Marketing, Management, Management, Management, Management, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Undeclared Business, Undeclared Business, Undeclared Business or Undeclared Business.

Enrollment limited to students in the McDonough School of Business college.

ACCT 3102 Financl Measurement Risk Mgmt 3 Credits

This course is an extension of ACCT 101 that deepens an understanding of how firms report the financial claims of equity holders, creditors, tax authorities, and employees, among other stakeholders. Topics include the reporting of the net worth attributable to equity holders, the calculation of earnings per share, the outstanding balances held by creditors, interest expense, taxes, employee pensions, share-based employee compensation, and leases. The course further explores using accounting data as inputs into data analytics models to assess firm risks and accounting anomalies. Most of the skills acquired in the class will be taught through real-world examples from the business press and company financial statements. The skills acquired in the course are foundational for various careers, including general management, financial services, consulting, and those thinking of starting their own business or joining not-for-profit or government entities.
Level: Undergraduate
Prerequisites: (ACCT 101 or ACCT 1101)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a major in Accounting, Accounting, Accounting, Accounting, Business Administration, Business Administration, Business Administration, Business Administration, Finance, Finance, Finance, Finance, International Business, International Business, International Business, International Business, Marketing, Marketing, Marketing, Marketing, Management, Management, Management, Management, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Undeclared Business, Undeclared Business, Undeclared Business or Undeclared Business.

Enrollment limited to students in the McDonough School of Business college.

ACCT 3103 Acct Management Strategy 3 Credits

This course examines the use of accounting information and control concepts to formulate corporate strategy, establish business objectives that match the strategy, select business process improvements, monitor strategy achievement, and assess employee and business unit performance. The course will also examine the role of accounting information and control concepts in current business trends, such as measuring Environmental, Social, & Governance (ESG) concepts and monitoring the operationalization of artificial intelligence (AI) technologies.
Level: Undergraduate
Prerequisites: (ACCT 102 or ACCT 2101)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a major in Accounting, Accounting, Accounting, Accounting, Business Administration, Business Administration, Business Administration, Business Administration, Finance, Finance, Finance, Finance, International Business, International Business, International Business, International Business, Marketing, Marketing, Marketing, Marketing, Management, Management, Management, Management, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Undeclared Business, Undeclared Business, Undeclared Business or Undeclared Business.

Enrollment limited to students in the McDonough School of Business college.

ACCT 3221 Fed Income Taxatn: Individuals 3 Credits
This course introduces the U.S. income tax laws, regulations, and procedures pertaining to individual income taxpayers. The course provides a foundation in areas including the concept of income and exclusions from income, adjustments to income, itemized deductions, tax credits, capital gains and losses, like-kind exchanges of qualifying property, sale of residence rules, and tax ethics. An essential component of the course examines how the U.S. government uses tax laws to implement social policy. The skills acquired in the class will be taught through real-world examples and continuous reference to the current tax forms and schedules.
Level: Undergraduate
Prerequisites: (ACCT 101 or ACCT 1101)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a major in Accounting, Accounting, Accounting, Accounting, Business Administration, Business Administration, Business Administration, Business Administration, Finance, Finance, Finance, Finance, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, International Business, International Business, International Business, International Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Marketing, Marketing, Marketing, Marketing, Management, Management, Management, Management, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Undeclared Business, Undeclared Business, Undeclared Business or Undeclared Business.

Enrollment limited to students in the McDonough School of Business college.

ACCT 3222 Fed Income Taxatn:Bus Entities 3 Credits
This course introduces the taxation of entities such as corporations, partnerships, estates, and trusts. The course also reviews the tax laws regarding inheritance and gifts and considers the international implications of the U.S. corporate tax system. The skills acquired in the class will be taught through real-world examples and continuous reference to the current tax forms and schedules.
Level: Undergraduate
Prerequisites: (ACCT 101 or ACCT 1101)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a major in Accounting, Accounting, Accounting, Accounting, Business Administration, Business Administration, Business Administration, Business Administration, Finance, Finance, Finance, Finance, International Business, International Business, International Business, International Business, Marketing, Marketing, Marketing, Marketing, Management, Management, Management, Management, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Undeclared Business, Undeclared Business, Undeclared Business or Undeclared Business.

Enrollment limited to students in the McDonough School of Business college.

ACCT 3223 Tax and Regulation 3 Credits
Introduction to the tax system faced by individuals, business entities and in property transactions in the United States. Topics include the tax environment, tax provisions relevant to employees, business owners, and shareholders, and taxation of gains and losses. Projects facilitate the self-discovery of knowledge and the development of professional skills and attitudes.

After completing this course, you will be able to compute an individual’s and business entities’ federal income tax liability and prepare federal income tax returns; understand the basic operating principles that apply to a sole proprietor and how they are reflected on the individual’s tax return; other tax provisions that apply specifically to corporations, partnerships, and S corps, and understand the tax treatment associated with sales, exchanges, and other dispositions of property.
Level: Undergraduate
Prerequisites: ACCT 1101 or (ACCT 101)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a program in Accounting, Accounting, Accounting, Accounting, Business Administration, Business Administration, Business Administration, Business Administration, Business and Global Affairs, Business and Global Affairs, Business and Global Affairs, Business and Global Affairs, Business Studies, Business Studies, Business Studies, Business Studies, Finance, Finance, Finance, Finance, Global Business, Global Business, Global Business, Global Business, Intl Business, LangCulture, Intl Business, LangCulture, Intl Business, LangCulture, Intl Business, LangCulture, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, International Business, International Business, International Business, International Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Marketing, Marketing, Marketing, Marketing, Management, Management, Management, Management, Operations Analytics, Operations Analytics, Operations Analytics, Operations Analytics, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Undeclared Business, Undeclared Business, Undeclared Business or Undeclared Business.

ACCT 3230 Performance Pay in Pro Sports 1.5 Credits
How do you motivate a professional athlete to maximize effort while managing injury risk? How do you reward individual excellence without undermining team play? This course teaches students to design effective incentive compensation plans by selecting appropriate performance measures and structuring contracts that align the interests of athletes and teams. Students begin by analyzing why incentive compensation exists and what makes it effective or ineffective, using real athlete contracts as case studies. Next, they learn frameworks from economic theory—particularly agency theory, moral hazard, and performance measurement—that explain compensation design decisions. Students then examine the evolution of performance measures, tracing how MLB, NBA, and NFL teams transitioned from traditional statistics (batting average, points scored) to advanced analytics (WAR, PER, EPA), and analyzing why certain measures succeed while others create perverse incentives. In the final weeks, students integrate these concepts to design complete compensation plans, balancing multiple objectives (individual performance, team success, injury management) within real- world constraints (salary caps, collective bargaining agreements). The course emphasizes the unique challenges of performance pay in professional sports. Performance is highly observable yet multi-dimensional; contracts are subject to salary cap constraints; careers are short; and injury risk is substantial. Students will develop expertise in choosing performance measures based on measurability, controllability, and strategic fit; structuring risk-sharing between teams and players; designing multi-dimensional incentive plans; and understanding how league rules constrain contract design. These skills apply broadly to compensation design in any organization that measures employee performance.
Level: Undergraduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Undergraduate level students.

Enrollment limited to students in the McDonough School of Business college.

ACCT 3243 Financial Statement Analysis 3 Credits
This course is an introduction to financial statement analysis. The course covers basic issues in fundamental analysis and the assessment of earnings quality. The skills acquired in the class will be taught through real-world company filings, readings, and quantitative and qualitative analysis. An objective of the course is to understand how financial analysts value equity securities using accounting, finance, and other information.
Level: Undergraduate
Prerequisites: (ACCT 101 or ACCT 1101)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a major in Accounting, Accounting, Accounting, Accounting, Business Administration, Business Administration, Business Administration, Business Administration, Finance, Finance, Finance, Finance, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, International Business, International Business, International Business, International Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Marketing, Marketing, Marketing, Marketing, Management, Management, Management, Management, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Undeclared Business, Undeclared Business, Undeclared Business or Undeclared Business.

ACCT 3251 MA Cmplx Financl Structures 3 Credits

This course is an extension of ACCT 101 that deepens an understanding of how firms account for mergers and acquisitions, bankruptcy considerations, and strategic partnerships. The course also introduces accounting issues in the global business environment, including foreign currency transactions across jurisdictions and hedging activities. The course further explores using accounting data as inputs into data analytics models to assess complex issues faced by global organizations. Most of the skills acquired in the class will be taught through real-world examples from the business press and company financial statements. The skills acquired in the course are foundational for various careers, including general management, financial services, consulting, and those thinking of starting their own business or joining not-for-profit or government entities.
Level: Undergraduate
Prerequisites: (ACCT 101 or ACCT 1101)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a major in Accounting, Accounting, Accounting, Accounting, Business Administration, Business Administration, Business Administration, Business Administration, Finance, Finance, Finance, Finance, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, International Business, International Business, International Business, International Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Marketing, Marketing, Marketing, Marketing, Management, Management, Management, Management, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Undeclared Business, Undeclared Business, Undeclared Business or Undeclared Business.

Enrollment limited to students in the McDonough School of Business college.

ACCT 3258 Decision Support Systems 3 Credits

This course will introduce students to decision support systems and their role in business. Specifically, the course will present a systematic way to think about decisions and formalize decision modeling in order to arrive at more informed choices and better outcomes. The emphasis of the course is on teaching students how to effectively model decisions along with teaching the practical skills needed for building decision support systems. The Visual Basic for Applications (VBA) programming language within MS Excel will be the tool used for building decision support systems. Class deliverables will be systems built with VBA Code.
Level: Undergraduate
Prerequisites: (OPIM 220 or OPAN 2201)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a program in Accounting, Accounting, Accounting, Accounting, Business Administration, Business Administration, Business Administration, Business Administration, Business and Global Affairs, Business and Global Affairs, Business and Global Affairs, Business and Global Affairs, Business Studies, Business Studies, Business Studies, Business Studies, Finance, Finance, Finance, Finance, Global Business, Global Business, Global Business, Global Business, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, Int'l Business Regional Stds, International Business, International Business, International Business, International Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Int'l Political Eco Business, Marketing, Marketing, Marketing, Marketing, Management, Management, Management, Management, Operations Analytics, Operations Analytics, Operations Analytics, Operations Analytics, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Undeclared Business, Undeclared Business, Undeclared Business or Undeclared Business.

ACCT 3261 Governmental Internatnl Acct 3 Credits

This course introduces (1) the financial accounting issues related to governmental and not-for-profit organizations in the U.S. and (2) the International Financial Reporting Standards, commonly called IFRS. Objectives of the course include understanding the principles used by governmental and not-for-profit entities to record accounting transactions and prepare financial statements and exploring the fundamental differences between U.S. GAAP and IFRS.
Level: Undergraduate
Prerequisites: (ACCT 101 or ACCT 1101)
Grading: Main Campus (UGrad, Grad)

ACCT 3265 Acct Analys for InvstrsMngrs 3 Credits
Accounting is both timeless and dynamic. Accounting rules change over time and differ in important ways across important sectors of the global economy. Moreover, the analysis of accounting data is evolving rapidly among investors and managers in this increasingly data-driven business environment. This course responds to these dynamics by focusing on accounting analysis for investors and managers in industries such as healthcare, financial institutions, oil and gas, nonprofits, and government. The course will help students seeking to develop industry expertise for roles in consulting, financial services, professional accounting firms, and public policy institutions, among other organizations.
Level: Undergraduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment limited to students in the Accounting, Business Administration, Business and Global Affairs, Finance, Global Business, Intl Business, Lang Culture, Management, Marketing, Operations Analytics or Operations Information Mgmt departments.

ACCT 3271 Auditing Analytics 3 Credits
This course introduces the financial statement audit process and the three fundamental concepts of financial statement auditing: materiality, audit risk, and evidential matter. Course topics include how audit firms examine business processes and internal controls to assess audit risk, the development of an audit strategy, the auditor's responsibility to detect fraud, the use of "auditor judgment" to make decisions, and the importance of professional ethics and independence. The course also explores how audit firms use data analytics to perform their audit risk assessment and execute their audit strategy. The skills acquired in the class will be taught through real-world examples and continuous reference to the regulatory environment in which the financial statement audit process resides.
Level: Undergraduate
Prerequisites: (ACCT 201 or ACCT 3101)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a major in Accounting, Accounting, Accounting, Accounting, Business Administration, Business Administration, Business Administration, Business Administration, Finance, Finance, Finance, Finance, International Business, International Business, International Business, International Business, Marketing, Marketing, Marketing, Marketing, Management, Management, Management, Management, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Operations Information Mgmt, Undeclared Business, Undeclared Business, Undeclared Business or Undeclared Business.

Enrollment limited to students in the McDonough School of Business college.

ACCT 3281 Corporate Law 3 Credits
The emphasis in Corporate Law is on the business sector and such areas as Agency, Partnerships, and Corporations. In addition, the student will develop an understanding of the principal areas of law and regulation affecting business transactions in order to have a better understanding of the business management role. Subjects such as insurance, property, and unfair business practices will be reviewed. The case study and briefing method is utilized. Note: This course is a requirement for the New York State CPA exam.
Level: Undergraduate
Prerequisites: (ACCT 181 or ACCT 1181)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment limited to students in the McDonough School of Business college.

ACCT 4001 Principles of Accounting 3 Credits
A survey of financial accounting for non-business students. Major emphasis is on the uses and limitations of financial statements. Emphasis is placed on applying the financial statement analysis skills taught in the course to (1) interpreting annual reports of publicly traded companies; (2) using online stock screening and analysis software; and (3) understanding SEC enforcement actions and articles from the business press.
Level: Graduate, Undergraduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to students with a major in Physics, Physics, Physics or Physics.

Enrollment is limited to Graduate level students.

Students in the McDonough School of Business college may **not** enroll.

ACCT 4949 Tutorial: Accounting 1-6 Credits
Level: Undergraduate
Grading: Main Campus (UGrad, Grad)

ACCT 5500 Accounting Fundamentals 1.5 Credits
The course covers essential financial accounting concepts and principles, the structure of financial statements, the interpretation of key financial ratios, and the analysis of well-functioning capital markets. Throughout the course, students will look at various examples of company financial statements to understand how accounting information is presented and used in the marketplace. The course prepares students for subsequent MSB courses that presume a basic understanding of how to use financial data. Interviewers for graduate-level positions in all functional areas assume familiarity with and a working knowledge of financial data and financial statements. This is particularly true for those in the investment banking, consulting, general management, and those considering starting their own business.
Level: Graduate, Undergraduate
Prerequisites: ACCT 101
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment limited to students in a Master of Business Admin. degree.

ACCT 6500 Corporate Financial Reporting 1.5 Credits
The course focuses on how corporate financial information is produced and presented to external stakeholders within required disclosures (mainly within financial statements and their accompanying notes). Once you understand how the information is produced, we will turn to how you can use it to understand and evaluate a firm’s operating, investing, and financing decisions. What you learn in this course should help you better understand the financial information of your current (or future) employer and its suppliers, customers, and competitors. Within the MBA Program, the course builds upon ACCT 5500, integrates with some topics in FINC 6500, and serves as a foundation for future coursework that involves the consideration of corporate financial performance and condition.
Level: Graduate, Juris Doctor
Prerequisites: (ACCT 500 or ACCT 5500)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

Enrollment limited to students in a Master of Business Admin. degree.

ACCT 6505 Fincl Anlysis for MngrInvestr 1.5 Credits
This course emphasizes the development of accounting information for use in decision making and financial planning. A key objective is to understand the incentives of parties to the firm, and to evaluate the performance of managers from the perspectives of both corporate management and capital market participants. The course is relevant to a wide range of career objectives, including consulting, financial services, marketing and strategic management.
Level: Graduate
Prerequisites: (ACCT 550 or ACCT 6500)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

Enrollment limited to students in the McDonough School of Business college.

ACCT 6552 Financial Statement Analysis 1.5 Credits
This is an introductory course in financial statement analysis. We discuss the analysis of fundamental risk in the context of credit decisions and the analysis of price risk in the context of equity investments and mergers and acquisitions. We always focus on the four integral components of financial statement analysis, namely managerial incentives and reporting objectives, business model and external environment, specific accounting policies and tools utilized, and the “price-to-value” assessment. Most of the skills to be acquired in the class will be taught through cases and hands-on analysis of company filings. After taking this course, you should be able to: - Summarize a firm’s accounting policies and identify the impact these policies have on revenues, earnings and cash flows from operations - Perform basic profitability and risk analysis in the context of decision making - Understand where the imperfections in financial statements come from and discover tools that detect the distortion in financial statements - Understand how forecasts of income statements and balance sheets relate to value and reverse engineer forecasts implicit in the market price In summary, you are able to distinguish a “good’ investment from a “good” company.
Level: Graduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

Enrollment limited to students in a Master of Business Admin. degree.

ACCT 6553 Financl Statement Analysis II 1.5 Credits
This is an advanced course in financial statement analysis with an emphasis on analyzing earnings quality for forecasting and valuation purposes. To a large extent, this is not an accounting class. Rather, we will be relating accounting to other dimensions of business administration such as strategy, governance or risk management. We will also consider different methodologies used by financial analysts in investment banks. Course Objectives: - Perform profitability and risk analyses - Analyze earnings quality - Forecast financial statements using a scenario-based approach - Make stock recommendations based on financial analysis
Level: Graduate, Juris Doctor, Undergraduate
Prerequisites: (ACCT 552 or ACCT 6552)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

Enrollment limited to students in a Master of Business Admin. degree.

ACCT 6554 Cases in Finc Statement Anal 1.5 Credits

This is an intermediate course in financial statement analysis with an emphasis on analyzing earnings quality for forecasting purposes. The class with focus on selected cases using fundamental analysis and financial statement assessment. Most of the skills to be acquired in the class with be taught through analysis of company filings and cases.
Level: Graduate, Juris Doctor, Undergraduate
Prerequisites: (ACCT 556 (may be taken concurrently) or ACCT 6553 (may be taken concurrently))
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

Enrollment limited to students in a Master of Business Admin. degree.

ACCT 6556 Healthcare, Nonprft, Govt Acct 1.5 Credits

This course covers financial reporting topics for hospitals and other healthcare organizations, nonprofits (including universities), and governments. Each of the industries has unique reporting aspects as well as different stakeholders than corporations. In the course, we will examine how the financial statements are presented for these industries as well as how to interpret and analyze them. The course covers these topics using financial statements, cases, and articles in the popular or financial press.
Level: Graduate
Prerequisites: ACCT 550 or ACCT 6500
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

Enrollment limited to students in a Master of Business Admin. degree.

ACCT 6561 Corporate Taxation 1.5 Credits

This course will provide an overview of the basic corporate tax issues relevant to an organization’s senior financial management. Emphasis will be placed on a broad range of income tax issues, ranging from the presentation and disclosure of income tax issues in the financial statements as required under generally accepted accounting principles to specific tax issues (e.g. taxation of specific corporate transactions) to discussions regarding an organization’s management of the corporate tax function. The topics are presented in a cross border environment, i.e. focusing on issue identification rather than an overabundance of specific tax laws and regulations. Where helpful, illustration of concepts is based on US corporate tax law.
Level: Graduate, Juris Doctor
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

Enrollment limited to students in a Master of Business Admin. degree.

ACCT 6565 Taxes Business Strategy 1.5 Credits

The overall objective of the course is to provide MBA students with useful analytical frameworks for the planning, management and analysis of corporate taxation. Firms of all sizes and across all industries engage in tax planning, which often creates both financial risks and significant shareholder value. This course will shed light on how to analyze and compare the tax strategies that firms have at their disposal, all the while considering relevant non-tax issues as well. In short, this course will be highly valuable to students considering careers in diverse fields such as entrepreneurship, management positions in corporate finance and accounting or as analysts in investment banking or management. Although the tax laws for U.S. corporations are formidably complex, through the incisive summaries in the text and real-world examples, students will gain insights covering five broad topics of business taxation: 1. Different tax treatment / effects of typical corporate legal forms; 2. Tax implications of transactions executed by firms throughout their lifecycle (e.g., mergers and acquisitions and divestitures); 3. International tax issues and multinational tax planning; 4. Analysis of accounting for income taxes (under U.S. GAAP and IFRS); and 5. Business valuation issues related to Federal taxation.
Level: Graduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

Enrollment limited to students in a Master of Business Admin. degree.

ACCT 6572 Performance as Value Creation 1.5 Credits

This course examines how to measure the amount of value that a business creates for its stakeholders. We will learn how to calculate the most commonly used measures of financial performance, paying particular attention to return on invested capital and economic profit. We will critically evaluate the choice of measures for incentive compensation purposes and appreciate how this choice links managers’ decisions with value creation. We will then learn how to set performance targets and use deviations from targets to assess performance. We will end by studying the rationale behind measuring non-financial performance. Throughout the course, we will use the on-going controversies surrounding corporate governance and executive compensation to illustrate our learning objectives.
Level: Graduate, Juris Doctor
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

Enrollment limited to students in a Master of Business Admin. degree.

ACCT 6573 Forensic Accounting 1.5 Credits
"This is a course studying corporate accounting, reporting and misappropriation fraud in today's economy. We will analyze the motivations, indicia, prevention mechanisms, and consequences of significant accounting, reporting and misappropriation frauds occurring over the last decade. Students will obtain a better understanding of how to recognize, understand, and analyze situations that may represent or lead to accounting, reporting and misappropriation fraud, and will discuss forensic accounting techniques to identify, analyze and understand these frauds. The course will consist primarily of the analysis of case studies describing notable past frauds, along with classroom instruction on today's recent thinking and best practices regarding the detection and prevention of accounting, reporting and misappropriation fraud."
Level: Graduate, Juris Doctor, Undergraduate
Prerequisites: (ACCT 550 or ACCT 6500)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

Enrollment limited to students in a Master of Business Admin. degree.

ACCT 6575 Bus Processes Enterprise Tech 1.5 Credits
This course involves the design of enterprise systems that collect, store, and process accounting and nonaccounting transactions – the type of data most often analyzed by managers – and the exploration of that data for decision making. The focus is on relational database systems to capture the business processes of an organization and the internal controls embedded in those processes. The main topics of this course are data modeling and business process theory. In addition, students will be introduced to emerging technology used by organizations to analyze business processes including data automation, robotic process automation, and process mining.
Level: Graduate
Prerequisites: (ACCT 500 or ACCT 5500)
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

Enrollment limited to students in a Master of Business Admin. degree.

ACCT 6580 Law for Managers 1.5 Credits
This course is designed to offer a broad overview of the legal environment and the application of the law to business decision making. The course will provide the business manager with a basic knowledge of the legal system and some areas of the law. Almost every business decision has legal consequences or takes place in a legal environment. This course will provide a framework to help the business manager and entrepreneur understand significant legal principles, analyze legal-business problems, become familiar with court decisions, and to be able to determine when it is prudent to obtain legal counsel.
Level: Graduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

Enrollment limited to students in a Master of Business Admin. degree.

ACCT 6581 LawBusiness:Corp Transactions 1.5 Credits
In practice, once business managers have reached a tentative deal on the major terms of a transaction, often they will then leave it to the lawyers to "paper the deal." In many cases, managers focus primarily on the quantitative outcome of a transaction, and do not focus on the underlying "legal" issues and boilerplate related to a transaction. Using the same fictitious company throughout the course, students will be exposed to various corporate transactions, and the accompanying documentation, with emphasis on gaining the following knowledge base: - Introduction to the underlying laws regulating the transaction - Familiarity with the legal vocabulary - Exposure to the actual deal documentation This class complements our other business law class, ACCT 618 Law for Managers, which emphasizes the areas of law relating to the legal system and litigation, such as torts, employment law and contract enforcement. This class emphasizes areas of law relating to typical corporate transactions. As with any class relating to legal issues, it is important to include an ethics component. In this class, we will explore ethical issues surrounding the FCPA (the Foreign Corrupt Practices Act).
Level: Graduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

ACCT 6582 Startup Law 1.5 Credits
Startup Law teaches students the legal framework relevant to founding and operating a startup company. It helps the business manager understand significant legal principles and analyze legal-business problems relevant to an emerging company, emphasizing intellectual property strategies for tech startups. The course provides knowledge of specified areas of the American legal system as well as practical lessons in managing an intellectual property portfolio, evaluating venture capital deal term sheets, and negotiation from a startup company's perspective. Topics covered include: (1) Setting Up Your Company: Equity and governance – keeping you in charge, Compensation strategies – structuring the big payoff (2) Technology Strategy: Developing your intellectual property – groundwork for disruptive innovation, Grasping patents, copyrights, trademarks & trade secrets – offense and defense, Using your tech as a shield and a sword – suing infringing competitors, Partnering up – ins and outs of R&D and joint venture deals (3) Recruiting Your Team: How to hire – nuts and bolts of making an offer, Retaining your team – employment law and you (4) Capital and Scaling to the Next Level: Venture capital – what VCs want, and what it costs you, Going public – process, pros, and cons for ringing the bell
Level: Graduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment limited to students in the MBA-BADM program.

Enrollment is limited to Graduate level students.

ACCT 6585 Modern RealEstate Transactions 1.5 Credits
This course will provide an overview of the major documents and business issues which arise in commercial real estate transactions. The Textbook will introduce you to topics and principles that you will encounter in negotiating commercial real estate transactions, and we will use exemplary transactional documents (e.g. a letter of intent, purchase and sale agreement, office lease, and loan documents) to show you how those principles are applied. Taking a practical approach, we will explore the skills used in drafting and negotiating key transactional documents. The course will provide you with a basis for understanding how real estate transactions get negotiated and documented.
Level: Graduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment limited to students in the MS-GLRA program.

ACCT 6601 Acct for Sustainability Mgmt 1.5 Credits
This course examines the use of accounting information and management control to formulate corporate strategy, establish business objectives that match the strategy, monitor strategy achievement, select business process improvements, and assess employee and business unit performance. The course illustrates these learning objectives through Environmental, Social, & Governance (ESG) reporting and use cases.
Level: Graduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.

ACCT 7949 Tutorial: Accounting 0-3 Credits
Level: Graduate, Juris Doctor, Undergraduate
Grading: Main Campus (UGrad, Grad)
Course registration restrictions:
Enrollment is limited to Graduate level students.