

## MAcc Spring 2024 Course Descriptions

### **BUAD 5039 - Current Issues in IT & Accounting Analytics (Sprint) – Jamie Diaz**

Develops an understanding of current issues in information technology and accounting analytics, such as the design and security of large accounting databases. This intensive, hands-on course emphasizes the use of analytical and statistical tools in the context of current issues affecting the accounting profession. Students will conduct analyses, interpret findings, and use data visualization tools to communicate the results of their analyses.

### **BUAD 6129 - Integrated Winter Field Experience – Elizabeth Foster**

This course is designed to assist students in successfully integrating workplace issues into past and future academic education. Students will learn to use academically rigorous conceptual frameworks in analyzing and solving problems that arise in the field.

### **BUAD 6149 - Driving Organizational Performance - Alex Woods**

This course will cover managerial accounting topics such as: customer lifetime value estimation, cost of service delays, cost of quality analyses, time-driven Activity-Based-Costing, profit planning along the value chain, financial and operational forecasting, outsourcing, supplier choice and performance measurement, and analyses of profit drivers. This course replaces the Accounting for Business Strategies course, which met the cost credit requirement.

### **BUAD 6169 - Business Law – Matt Siano**

Following an introduction of the American legal system, Business Law will expose students to an in-depth look at contract law, commercial law, including the Uniform Commercial Code's Articles on Sales, Negotiable Instruments, Secured Transactions and Creditors Rights. Additional topics covered include bankruptcy, agency law, business organizations, including sole proprietorships, partnerships, LLC, and corporations.

### **BUAD 6209 - Govt & Non-profit Accounting – Elizabeth Foster**

This course is designed to expose graduate business students to the financial accounting and auditing issues related to state and local governmental and not-for-profit organizations in the United States. Students will review the body of accounting and auditing literature, specifically related to organizations in the public sector. Due to time constraints, Federal government accounting will not be addressed.

### **BUAD 6229 – Financial Statement Analysis, Modeling & Valuation - Ken Njoroge**

This course reviews theories of equity valuation, applies these theories by building valuation models using financial statements, introduces students to the elements of financial statement analysis, and increases students' ability to extract and use information from financial reports. While financial statements are prepared in accordance with specific accounting rules and principles, most of the numbers in financial statements are based on a set of assumptions and choices made by management. In this class, students learn how to identify and adjust for the effects of accounting choices on the comparability of reported earnings and other accounting performance measures across countries, across firms, and over time. Students also learn how to evaluate circumstances where accounting rules can cause disruptions in trends making it difficult to forecast earnings and free cash flows. In addition, students learn techniques to identify earnings management, as well as assess whether the financial statements reflect the riskiness of the firm. Finally, because many large companies operate in a global environment, the class will examine problems created by differences in accounting standards across

countries (e.g., U.S. Generally Accepted Accounting Principles versus International Financial Reporting Standards), as well as issues inherent in multinational companies such as how foreign currency affects financial statements.

**BUAD 6189 – Estate & Financial Planning – Rachel Stephens**

This course introduces the principles of estate and financial planning, with an emphasis on tax planning opportunities. Topics include a study of the estate and gift tax laws, effective use of trusts and life insurance, valuation techniques, integrated family tax and financial planning, succession planning for the closely held business, and elections available to taxpayers. Also featured are debt management, retirement planning and investment planning, with an emphasis on issues facing both younger professionals as well as high net worth individuals.

**BUAD 6279 - Forensic Accounting & Fraud Examination – Harold Martin**

This course is an introduction to forensic accounting. Forensic accounting encompasses those services an accountant provides to assist a court or a client in settling a legal dispute and includes the following specialized knowledge and skills: 1) accounting, auditing, economics, finance, business law, quantitative methods, statistics, and tax; 2) investigative skills to collect, analyze, and evaluate evidential matter; and 3) written and oral communication skills. The content of this course will include: 1) fraud and financial investigation services; 2) litigation consulting and expert witness services; and 3) computer forensics. To illustrate concepts, the class will discuss high profile cases (e.g., investment frauds such as Madoff and financial statement frauds such as WorldCom, Enron, etc.). Guest speakers who possess specialized expertise may present on selected topics (e.g., fraud investigation, interviewing and interrogation techniques, cybercrime and digital forensics analysis, and the legal environment).