

ACCOUNTING (AC)

Courses

AC-231 PRINCIPLES OF ACCOUNTING I 3 Credits

Surveys accounting principles, practices, and decision making in organizations. Addresses topics of managerial, financial, not-for-profit, taxation, and international accounting. Develops and applies analytic accounting skills and techniques to management decision making. Continued in AC-232 Principles of Accounting II.

AC-232 PRINCIPLES OF ACCOUNTING II 3 Credits

A continuation of AC-231. Pre-requisite: A grade of 'C-' or better in AC-231.

AC-290 DIRECTED STUDY IN ACCOUNTING 1-12 Credits

AC-291 WORKSHOP IN ACCOUNTING 1-12 Credits

AC-292 SPECIAL TOPICS IN ACCOUNTING 1-12 Credits

AC-294 INTERNSHIP IN ACCOUNTING 1-12 Credits

(Introductory level internship in Accounting.) The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit. - Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have Sophomore standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-294A INTERNSHIP IN ACCOUNTING 1-12 Credits

Introductory level of internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit. - Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have Sophomore standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-294B INTERNSHIP IN ACCOUNTING 1-12 Credits

Introductory level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit. - Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have Sophomore standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-294C INTERNSHIP IN ACCOUNTING 1-12 Credits

Introductory level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit. - Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have Sophomore standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-294D INTERNSHIP IN ACCOUNTING 1-12 Credits

Introductory level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have Sophomore standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-295 PRACTICUM IN ACCOUNTING 1-12 Credits**AC-299 RESEARCH ASSISTANTSHIP 1-12 Credits****AC-309 VOLUNTEER INCOME TAX ASSISTANCE 3 Credits**

The VITA program offers free tax help to low-to moderate-income people in the community who cannot prepare their own tax returns. The purpose of the class is to offer students the opportunity to apply the knowledge they acquire in their accounting classes and related tax classes. The class consists of taking the IRS-sponsored exam that qualifies students to prepare the returns and do a supervisor review of other student-'s' returns. Pre-requisite: AC-232 with a grade of 'C' or better and Junior standing or higher. Graded P/F only. May be repeated once for credit (up to total of 6 credits).

AC-312 COMPUTERIZED ACCOUNTING 3 Credits

Prepares the student to work with and through computers in meeting organizational financial control needs. Pre-requisite: Must have Junior standing or higher or permission of the instructor.

AC-319 NOT-FOR-PROFIT ACCOUNTING 3 Credits

This course addresses issues relative to the accounting, reporting and major auditing of a public sector entity. Topics covered include GASB, FASB, and FASAB jurisdiction over not-for-profit and governmental organizations, state and local governmental accounting principles, public entity reporting, and auditing issues. Pre-requisites: AC-232 or permission of the instructor.

AC-331 INTERMEDIATE ACCOUNTING I 3 Credits

A study of theory, concepts, and financial accounting standards and their application to decision making. Topics include financial statements, the accounting model, assets, liabilities, stockholder's equity, and other financial disclosures. Emphasizes the effects of accounting principles on decision-making, external disclosure consequences of corporate decisions, and the private sector influence on the regulatory and standard-setting environment. Incorporates computer applications into coursework. Continued in AC-332 Intermediate Accounting II. Pre-requisites: A grade of 'C-' or better in AC-232 or permission of the instructor.

AC-332 INTERMEDIATE ACCOUNTING II 3 Credits

A continuation of AC-331. Pre-requisites: A grade of 'C-' or better in AC-331 or permission of the instructor.

AC-340 ACCOUNTING INFORMATION SYSTEMS 3 Credits

This course provides a survey of accounting information systems, web technology, online auditing issues in addition to current issues affecting the field of accounting. Specific topics include e-business, computer crime, and expert systems. Pre-requisites: AC-232.

AC-345 FRAUD EXAMINATION 3 Credits

This course will cover the major methods employees use to commit occupational fraud. Students will learn how and why occupational fraud is committed, how to assess where an organization is at the greatest risk for fraud, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Pre-requisites: AC-232.

AC-385 MANAGERIAL AND COST ACCOUNTING I 3 Credits

A study of managerial and cost accounting concepts and their application to planning and control of the firm. Topics include accounting for performance and productivity measurement, revenue and cost analysis for decision-making and investigating modern managerial accounting decisions. Emphasizes analytical reasoning to enhance decision-making. Incorporates computer applications into coursework. Pre-requisites: AC-232 and MATH-123 or higher with a grade of C- or better or permission of the instructor.

AC-390 DIRECTED STUDY IN ACCOUNTING 1-12 Credits

Pre-requisite: Must have Junior standing or higher or permission of the instructor.

AC-391 PERSONAL FINANCE 3 Credits

The course provides students with instruction on practices for budgeting, evaluating investments, and planning for retirement, while taking into account a variety of financial risks and future life changes. The socioeconomic and financial influences that impact personal finance will be considered, while emphasizing the individual responsibilities that are important and applicable to all professional finance settings. The course will cover personal financial planning concepts and applications including cash flow, net worth, asset selection and purchases, income taxes, insurance, and consumer debt. Pre-requisites: AC-231.

AC-392 SPECIAL TOPICS IN ACCOUNTING 1-3 Credits

Pre-requisite: Must have Junior standing or higher or permission of the instructor.

AC-394 INTERNSHIP IN ACCOUNTING 1-12 Credits

Intermediate level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-394A INTERNSHIP IN ACCOUNTING 1-12 Credits

Intermediate level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-394B INTERNSHIP IN ACCOUNTING 1-12 Credits

Intermediate level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-394C INTERNSHIP IN ACCOUNTING 1-12 Credits

Intermediate level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-394D INTERNSHIP IN ACCOUNTING 1-12 Credits

Intermediate level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-395 MANAGERIAL AND COST ACCOUNTING II 3 Credits

A continuation of Managerial/Cost Accounting I. Pre-requisites: A grade of 'C-' or better in AC-385 or permission of the instructor.

AC-483 TAX LAW I 3 Credits

A survey of domestic taxation philosophy, concepts, legislation, and practice with emphasis on tax filings and topics relevant to individual taxation. Pre-requisites: A grade of 'C-' or better in AC-232 or permission of the instructor.

AC-484 TAX LAW II 3 Credits

Continuation of topics relevant to individual taxation and a survey of corporate, partnership, and estate taxation philosophy, concepts, legislation, and practice. This course will emphasize corporate taxation and tax planning for the corporate entity and introduction to tax research. Pre-requisites: A grade of 'C-' or better in AC-483 or permission of the instructor.

AC-485 AUDITING CONCEPTS 3 Credits

Examines financial and operational auditing philosophy and techniques. Topics include auditing standards, internal control design and evaluation, statistical applications in auditing, evidence, and report writing. Examines legal and ethical issues, governmental influence on auditing, and auditing's role in organizational change. Pre-requisites: AC-232 with a grade of C- or better or permission of the instructor.

AC-490 DIRECTED STUDY IN ACCOUNTING 1-12 Credits

Pre-requisite: Must have Junior standing or higher or permission of the instructor.

AC-491 WORKSHOP IN ACCOUNTING 1-12 Credits

Pre-requisite: Must have Junior standing or higher or permission of the instructor.

AC-492 SPECIAL TOPICS IN ACCOUNTING 1-12 Credits

Pre-requisite: Must have Junior standing or higher or permission of the instructor.

AC-494 INTERNSHIP IN ACCOUNTING 1-12 Credits

Advanced level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-494A INTERNSHIP IN ACCOUNTING 1-12 Credits

Advanced level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-494B INTERNSHIP IN ACCOUNTING 1-12 Credits

Advanced level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-494C INTERNSHIP IN ACCOUNTING 1-12 Credits

Advanced level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit. - Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-494D INTERNSHIP IN ACCOUNTING 1-12 Credits

Advanced level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit. - Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

AC-495 PRACTICUM IN ACCOUNTING 1-12 Credits

Pre-requisite: Must have Junior standing or higher or permission of the instructor.

AC-510 ADVANCED FINANCIAL ACCOUNTING 3 Credits

This course will develop the judgement and decision-making skills accountants require to deal with accounting and reporting ramifications of mergers and acquisitions, complexities of modern business entities, new organizational structures for conducting business, accounting scandals related to complex business transactions, the foreign activities of multinational firms, the operations of governmental and not-for-profit entities, and bankruptcies of major firms. Students will use conceptual framework fundamentals to solve accounting problems by applying standards, understanding how business activities are reflected in the financial statements and critically evaluating the trade-offs and assumptions of accounting methods. Admission to the MS program is required to take this course. Students must achieve a B or better in this course to remain in the program.

AC-520 FOUNDATIONS OF CYBERSECURITY MANAGEMENT 3 Credits

This course introduces fundamental concepts, principles of cybersecurity and their use in the development of security mechanisms and policies. Topics include basic risk assessment and management; basic legal and ethics issues, various cyberattacks, defense methods and tools; security principles, models and components; different crypto protocols, techniques and tools, including symmetric and asymmetric encryption algorithms, hashing, public key infrastructure, and how they can be used; security threats and defense to hardware, operating systems, networks and applications in modern computing environments. Hands-on labs using current tools are provided and required. Admission to the MS program is required to take this course. Students must achieve a B or better in this course to remain in the program.

AC-530 DATA ANALYTICS AND IT FOR ACCOUNTANTS 3 Credits

This course is designed to provide students with a broad understanding of the multifaceted field of data analytics. The course covers essential topics ranging from an overview of data analytics to practical applications in accounting. Beginning with a foundational understanding of data analytics, students will explore the intricacies of data acquisition, dimensional data modeling, and data extraction, transformation, and loading (ETL). Students will also delve into advanced techniques such as slicing and dicing, data visualization, and the creation of reports and dashboards. The course also includes an introduction to data mining, unsupervised machine learning, time series analysis, predictive machine learning, and real-world analytics practices. Students are required to complete a project which will provide hands-on experience and facilitate a deeper understanding of the concepts taught. Emphasizing high-level concepts, this course offers a wide breadth of knowledge, equipping students with the essential skills and understanding needed to excel in the ever-evolving field of data analytics. Admission to the MS program is required to take this course. Students must achieve a B or better in this course to remain in the program.

AC-545 ADVANCED FRAUD EXAMINATION 3 Credits

This course surveys fraud examination and prevention. Topics include: fraud and motivations for committing fraud, evaluation of ways to combat fraud, methods of fraud prevention, symptoms of fraud, legal resolution of fraud, and methods of fraud detection. Students will focus on fraud investigation and the types of evidence necessary for fraud actions. Students will examine various types of fraud including fraud against organizations, and fraud on behalf of organizations before concluding with evaluating the risk of consumer, e-commerce, and cyber fraud. Admission to the MS program is required to take this course. Students must achieve a B or better in this course to remain in the program.

AC-550 COMPLIANCE/LEGAL ISSUES/ETHICS 3 Credits

This course introduces students to the laws that regulate the basic technologies of the Internet and the management of information in the digital age and covers relevant laws and regulations with regard to law enforcement and civil investigation of digital crimes. It examines the most significant statutes, regulations, and common law principles that comprise this emerging legal framework, including the Federal Wiretap Act, the HIPAA Privacy Rule, and the Digital Millennium Copyright Act. This course will also include a study of ethics as a critical foundation for the accounting professional. Topics include the theories and bases of ethical reasoning, development of ethical standards, codes of professional conduct, professional responsibilities and judgment calls in accounting, and the evolution of ethics in the accounting profession. Admission to the MS program is required to take this course. Students must achieve a B or better in this course to remain in the program.

AC-610 CYBERACCOUNTING: MANAGEMENT AND COMPLIANCE 3 Credits

An applied study of the principles of information systems management and their integration within private-sector organizations served by accounting professionals. Emphasis is on developing strategic cyber accounting initiatives to increase cybersecurity awareness inside organizations, with organizations in its supply chain, and with other stakeholders. Topics include cybersecurity compliance requirements issued by federal and state regulatory agencies and voluntary cybersecurity standards, such as the G-7 Fundamentals of Cybersecurity for the Financial Sector; and the AICPA's Cybersecurity's Risk Management Framework. Admission to the MS program is required to take this course. Students must achieve a B or better in this course to remain in the program. Prerequisites: AC-510 and AC-530.

AC-630 ACCOUNTING INFORMATION SYSTEMS: CYBERSECURITY PROCESSES 3 Credits

This course provides an understanding of information security fundamentals and key system security engineering, analysis and assessment techniques, tactics, and procedures that are internationally accepted information security practices. The course will also prepare students to handle security incidents more effectively, leading to improved business response and reduced adverse impacts. Prior accounting knowledge is strongly recommended. Admission to the MS program is required to take this course. Students must achieve a B or better in this course to remain in the program. Pre-requisites: AC-510 and AC-530.

AC-650 FORENSIC ACCOUNTING 3 Credits

This course introduces students to principles of forensic and investigative accounting. The course covers important topics associated with modern forensic accounting. Topics include fraud auditing, litigation support, valuation, cybercrime and other key forensic topics throughout the curriculum. Students will be required to solve cases utilizing problem solving techniques and critical thinking. This course is also to help raise your awareness of global issues and differences related to forensic accounting and raising your awareness of the Certified Fraud Examiner (CFE) certificate and the advantages of taking the CFE exam while you are in the MS program. Admission to the MS program is required to take this course. Students must achieve a B or better in this course to remain in the program. Pre-requisites: AC-520, AC-530 and AC-545.

AC-655 DIGITAL FORENSICS 3 Credits

In this course, the student will accomplish in-depth studies of the theory and practice of digital investigations in criminal and civil cases on a local, state, national and global basis. Topics include cyber terrorism, cybercrime and cyber warfare. Discussions will also include identification, collection, acquisition, authentication, preservation, examination, analysis and presentation of evidence for prosecution purposes. In addition, students will discuss the elements of management and leadership required in the field of investigation. Admission to the MS program is required to take this course. Students must achieve a B or better in this course to remain in the program.

AC-660 ARTIFICIAL INTELLIGENCE FOR AUDIT, FORENSIC ACCOUNTING AND VALUATION 3 Credits

This course will demonstrate a strategic viewpoint on how AI can be comprehensively integrated within audit management, leading to better automated models and forensic accounting. The student will develop and build an innovative, automated accounting strategy using artificial intelligence as the foundation. This course will serve as the capstone for the program with a final research project focused on AI and forensic accounting. Topics that will be covered in this course are Robotic Process Automation (RPA), Artificial Intelligence (AI), Blockchain and Smart Contract, Big Data and Analytics, Machine Learning, Visualization, Drones, Internet of Things, Information Security, and Continuous Audit. The relationship between these technologies and accounting/auditing will be explored. This course contains lab projects about using software/programming languages commonly used in practice to perform data analytics. The lab projects require Python, Tableau, ACL and Excel. Admission to the MS program is required to take this course. Students must achieve a B or better in this course to remain in the program.