

# ACCOUNTING (ACC)

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**ACC 613 Forensic Accounting Credits: 3**

**Typically Offered:** Fall.

**Course Description:** This course will explore the forensic accountant's role in today's society. Topics include fraud detection and fraud investigation techniques, valuation of closely held businesses, lost profit analysis and various types of litigation support services. **Prerequisite(s):** B.S. in Business or ACC Competency exam.

**ACC 623 Auditing for Fraud Credits: 3**

**Typically Offered:** Spring.

**Course Description:** This course will cover the major methods used to commit occupational fraud including an examination of 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.

**Prerequisite(s):** B.S. in Business or ACC Competency exam.

**ACC 633 Foundations of Finance and Accounting Credits: 3**

**Typically Offered:** Spring.

**Course Description:** A decision focused study of the nature of business transactions including identification of economic events and how they are recorded on financial statements. This course presents the analytical tools to be used for decision purposes and financial asset valuation.

**Prerequisite(s):** B.S. in Business or ACC Competency exam.

**ACC 643 Advanced Accounting Credits: 3**

**Typically Offered:** Fall.

**Course Description:** Accounting principles and procedures relating to consolidated statements, partnerships, principles of fund accounting, budgeting, auditing and financial reporting in governmental and not-for-profit entities. **Prerequisite(s):** B.S. with a Major in Accounting or Minor in Accounting.

**ACC 653 Business Taxation Credits: 3**

**Typically Offered:** Spring.

**Course Description:** Business Taxation is an examination of the theory, practice and research methodology of taxation as applied to corporations, partnerships, estates and trusts. **Prerequisite(s):** B.S. with a major in Accounting or minor in Accounting.