Required Core: 18 credits

SCH-MGMT 615 Professional Responsibilities for Accountants (REG)
This course introduces students to important ethical issues in the context of business activities. Students will gain an understanding of the relationship between business organizations and society at large, and gain an awareness of the social and economic environments in which ethical issues arise. Students will be introduced to ethical frameworks and theories to help them develop the reasoning and analytical skills essential to addressing these important and sometimes difficult issues. The course will focus on the importance of ethics in decision-making to the long-term success of the business enterprise. (3 credits)

SCH-MGMT 736 Taxes and Business Decisions (REG)
Primary focus is on the implications of current tax law and policies for business decisions. Emphasis is given to the social impact of tax expenditures, and the relevancy of tax policy for the development of economic incentives. (3 credits)

SCH-MGMT 705 Financial Statement Analysis
This course helps students apply their knowledge of financial accounting, business strategy, and finance in the evaluation of corporations using financial reports. Decision settings include stock evaluation, credit analysis, bankruptcy prediction, and general-purpose evaluation. The course is a mixture of concepts underlying financial statement analysis and their application to real companies’ financial statements. (3 credits)

SCH-MGMT 797AT Advanced Topics in Financial Reporting (FAR)
The fourth course in the Financial Accounting sequence providing an overview of consolidated financial statements, non-controlling interest and the consolidation process; understanding the components of comprehensive income, other comprehensive income and accumulated other comprehensive income and clean surplus; an overview of fund accounting; valuing and reporting derivatives and other complex financial instruments. The course includes a research component and an introduction to the FASB Accounting Standards Codification system requiring students to research and opine on highly-technical financial reporting cases. (3 credits)
**SCH-MGMT 797AU Advanced Audit (AUD)**
Students will use audit concepts and auditing standards covered in undergraduate auditing class to further enhance their understanding of the audit environment and audit issues that professionals face. The class will center on case studies and scenarios in applying concepts and critical thinking skills in an audit context. Students will be expected to evaluate the case materials, identify important issues, and communicate those in a clear, coherent manner. Some cases will require students to work in "audit teams" and then present their audit findings to the class and professor. The class will also discuss current audit research being conducted, with a focus on research that can impact professional practice and/or professional standards. (3 credits)

**SCH-MGMT 797DA Exploring Data Analytics for Accounting Professionals**
This course provides an understanding of analytics and information technology fundamentals such as business process management, enterprise resource planning and information security. Through hands-on work with applications such as Excel, Tableau and SAP, students learn to extract and transform relevant data from an enterprise system, assess security-related issues, apply data analytic techniques, interpret results and make data-driven decisions. (3 credits)

**Electives:**

**SCH-MGMT 697AB Special Topics; Contemporary Issues in the Profession**
In this course, students examine current issues of importance to the practice of accounting, and to share their perspectives on these issues. In addition, students learn more about the respective roles, responsibilities and authority of the Financial Accounting Standards Board, the Securities and Exchange Commission and the Public Company Accounting Oversight Board, along with issues currently under consideration by these three important bodies. (3 credits)

**SCH-MGMT 697BE Accounting in Today's Business Environment. (BEC)**
Accountants must understand the impact of the modern business environment on their clients and firms. In this course, we will focus on the interaction of business firms and the various nonmarket environments in which they operate, including the government and regulatory agencies, public opinion and reputation, and the natural environment. (3 credits)
**SCH-MGMT 697FA Forensic Accounting**

Students will learn from experienced forensic accounting practitioners and real-life case studies to develop an understanding of the fundamentals of forensic accounting, including its applications in fraud investigation, fraud prevention, corporate and regulatory compliance, litigation support and expert witness testimony. Topics will include leading practices in executing forensic assignments, relevant accounting professional standards, the regulations and legal requirements affecting engagements, the type of scrutiny encountered in courtrooms, boardrooms or other administrative venues, and the linkages between forensic accounting and auditing, internal control and corporate governance. (3 credits)

**SCH-MGMT 697FR Fraud Investigation**

In this workshop, students will develop an understanding of the key elements of an investigation of an allegation of fraud, using real-life case studies as the backdrop for the course. Students will work in groups to conduct an investigation, employing skills in interviewing, research, analysis of accounting and non-accounting evidential matter. The workshop will address challenges in structuring an investigation, iterative problem-solving, data analysis and other forensic accounting techniques and communication of results. The course will also discuss the corporate governance and management challenges in managing the response to fraud incidents and whistleblower allegations and the implications for professionals with responsibility for business management, financial reporting, taxation, auditing, consulting and enforcement roles. The course will conclude with a courtroom-style presentation of investigation findings and cross-examination. (3 credits)

**SCH-MGMT 739 Advanced Topics: Financial Accounting Theory and Research**

This course facilitates the development of conceptual perspectives and skills that professional accountants use to determine appropriate accounting treatment of complex transactions. Emphasis is given to (1) a working knowledge of the conceptual framework underlying accounting rules, (2) an appreciation of the inexact and sometimes political nature of rule-making, (3) the economic consequences (broadly defined) of accounting choices, (4) basic research skills applied to the professional accounting literature, and (5) the ability to construct, convincingly communicate and defend arguments. (3 credits)

**SCH-MGMT 797NP Financial Management of Nonprofit Organizations (FAR)**

This course examines the generally accepted accounting principles applicable to governmental entities (as issued by GASB) as well as accounting principles applicable to not-for-profit entities (as issued by FASB). The focus will be on the financial statements and reports prepared by state and local governments and financial reporting for the wide array of not-for-profit entities with an emphasis on the contrast of these entities with for-profit accounting. (3 credits)
SCH-MGMT 797PA Taxation of Partnerships and Limited Liability Co
This class provides an in-depth analysis of one of the most popular pass-through entity, the partnership. The life-cycle of the partnership from the creation to the sale or dissolution of the partnership will be studied. In addition, partnership allocations of profit and losses, basis issues, partner distributions, deduction of losses and several other items will be studied in this class. (3 credits) Pre-Req: SCH-MGMT 736

SCH-MGMT 797PR High Impact Presentations
The experience in this seminar is unlike any other presentations development course. You begin presenting from almost the moment you walk into the class. There are seven opportunities to present over the course of two days that are coached in the moment for immediate implementation and results. (1 credit)

SCH-MGMT 797WC White Collar Investigations
The course will be a study of the relevant federal laws concerning both public accounting and publicly traded companies, and the intersection of those laws with white collar fraud investigations. The course will also emphasize approaches to white collar investigations, including through the application of forensic accounting.