

ACCOUNTING (ACC)

ACC 600 Selected Topics (1-6 Credits)

Management

Exploration of a topic (to be determined) not covered by the standard curriculum but of interest to faculty and students in a particular semester. Repeatable

ACC 601 Intermediate Financial Accounting I (3 Credits)

Management

Double-numbered with ACC 356

Accounting concepts and standards. Topics include: accounting cycle; income determination; financial statements; measurement and valuation of assets including cash, investments, receivables, inventory, property, plant, and equipment, and intangibles. Additional work required of graduate students.

Advisory recommendation Prereq: MBC 632 or MBC 609

Shared Competencies: Scientific Inquiry and Research Skills (<https://coursecatalog.syracuse.edu/shared-competencies/scientific-inquiry-and-research-skills/>)

ACC 602 Intermediate Financial Accounting II (3 Credits)

Management

Double-numbered with ACC 357

Accounting concepts and standards. Topics include: accounting cycle, financial reporting, financial statement analysis, cash flows, income tax allocation, measurement and valuation of liabilities; equity, leases, and pensions. Additional work required of graduate students.

Advisory recommendation Prereq: ACC 601

Shared Competencies: Scientific Inquiry and Research Skills (<https://coursecatalog.syracuse.edu/shared-competencies/scientific-inquiry-and-research-skills/>)

ACC 610 Activity Based Costing and Management (1.5 Credits)

Management

Comparison of the traditional absorption costing systems and the emerging activity-based costing systems with respect to their usefulness for managerial decisions

Advisory recommendation Prereq: MBC 609

ACC 621 Cost Analysis & Control (3 Credits)

Management

Double-numbered with ACC 363

In-depth examination of costing products and services, and using cost information in planning and control decisions. Pricing, budgeting, standards, strategic cost systems, just-in-time/backflushing costing, and activity-based costing. Additional work required of graduate students. Junior standing or graduate status.

Advisory recommendation Prereq: MBC 609 or 632

Shared Competencies: Scientific Inquiry and Research Skills (<https://coursecatalog.syracuse.edu/shared-competencies/scientific-inquiry-and-research-skills/>)

ACC 625 Accounting Information Systems (3 Credits)

Management

Double-numbered with ACC 425

Provide an understanding of the use of technology and internal controls to create, process, store, secure, analyze, and report information. Explore database design, business process modeling, and XBRL. Audit and manage accounting information systems. Additional work required of graduate students.

Advisory recommendation Prereq: ACC 602 and MIS 625

Shared Competencies: Critical and Creative Thinking (<https://coursecatalog.syracuse.edu/shared-competencies/critical-and-creative-thinking/>); Information Literacy and Technological Agility (<https://coursecatalog.syracuse.edu/shared-competencies/information-literacy-and-technological-agility/>)

ACC 652 Accounting Analytics (3 Credits)

Management

Double-numbered with ACC 452

Accounting analytics including Benford's Law, current and prior period data, anomaly detection, correlation and time series detection, risk assessment and risk scoring, and purchasing card transaction fraud.

Shared Competencies: Information Literacy and Technological Agility (<https://coursecatalog.syracuse.edu/shared-competencies/information-literacy-and-technological-agility/>)

ACC 670 Experience Credit (1-6 Credits)

Management

Participation in a discipline or subject related experience. Student must be evaluated by written or oral reports or an examination. Permission in advance with the consent of the department chairperson, instructor, and dean. Limited to those in good academic standing.

Repeatable

ACC 677 International Reporting and Analysis (3 Credits)

Management

Cross-listed with INB 677

The implications of differences in international financial reporting practices for financial analysis and decision making. Foreign currency translation, mergers and acquisitions, transfer pricing, taxation, derivatives, and risk management.

Advisory recommendation Prereq: ACC 602 or ACC 357

ACC 683 ESG Reporting (3 Credits)

Management

Double-numbered with ACC 383

This course equips learners with an understanding of Environmental, Social, and Governance (ESG) reporting principles, underlying major frameworks, and standards. Teaches practical skills needed to compile, interpret, and present ESG metrics and narratives. Additional work required of graduate students.

Shared Competencies: Critical and Creative Thinking (<https://coursecatalog.syracuse.edu/shared-competencies/critical-and-creative-thinking/>)

ACC 685 Principles of Taxation (3 Credits)

Management

Double-numbered with ACC 385

Tax planning and taxation of business transactions, such as basis, gains, losses, nontaxable exchanges, depreciation, amortization, other business deductions, and tax credits. Research and communication skills. Extra work required of graduate students.

Advisory recommendation Prereq: MBC 609 or 632

Shared Competencies: Critical and Creative Thinking (<https://coursecatalog.syracuse.edu/shared-competencies/critical-and-creative-thinking/>)

ACC 686 Accounting Advisory (3 Credits)*Management*

Double-numbered with ACC 486

Application of innovative accounting technology in value-based accountancy processes: financial reporting, audit, and tax. Includes interaction with experienced practitioners in accounting advisory or consulting. Additional work required for graduate students. Shared Competencies: Critical and Creative Thinking (<https://coursecatalog.syracuse.edu/shared-competencies/critical-and-creative-thinking/>)

ACC 690 Independent Study (1-6 Credits)*Management*

Exploration of a problem, or problems, in depth. Individual independent study upon a plan submitted by the student. Admission by consent of supervising instructor(s) and the department. Repeatable

ACC 725 Financial Statement Analysis (3 Credits)*Management*

Double-numbered with ACC 485

The course introduces the tools for effective analysis of financial statements. Students will analyze financial statements in the context of equity valuation for the purpose of making well-informed investment decisions. Additional work required of graduate students.

Advisory recommendation Prereq: ACC 602

Shared Competencies: Scientific Inquiry and Research Skills (<https://coursecatalog.syracuse.edu/shared-competencies/scientific-inquiry-and-research-skills/>)

ACC 726 Auditing Theory/Practice (3 Credits)*Management*

Double-numbered with ACC 476

Audit practice and reporting on financial statements. Audit standards, the demand for auditing, and regulatory, legal, and ethical influences on auditors. Audit objectives, evidence, control environment, and risk assessments. Case studies and problems. Extra work required of graduate students.

Advisory recommendation Prereq: ACC 602 or ACC 357

Shared Competencies: Critical and Creative Thinking (<https://coursecatalog.syracuse.edu/shared-competencies/critical-and-creative-thinking/>)

ACC 736 Strategic Cost Analysis (3 Credits)*Management*

Contemporary cost accounting systems in relation to strategic decisions and control of various economic organizations. Emphasizing activity-based costing, activity-based management, and integrated cost systems. Advisory recommendation Prereq: ACC 621 or ACC 363

ACC 745 Property and Tax from Ancient Athens to Modern America (3 Credits)*Management*

Double-numbered with LAW 867

This course covers how the ancients developed concepts of private property and tax, adjudicated disputes, and developed concepts that influence the law today. Development of legal theory assists in understanding practical applications of the law.

ACC 747 Advanced Auditing (3 Credits)*Management*

Seminar discussion of advanced auditing research and cases. Topics include the market for assurance services, auditor decision making, audit risk, and information systems auditing.

Advisory recommendation Prereq: ACC 726

ACC 756 Advanced Financial Accounting (3 Credits)*Management*

Double-numbered with ACC 477

Accounting and reporting for business combinations, foreign currency transactions, derivatives, and governmental entities. Extra work required of graduate students.

Advisory recommendation Prereq: ACC 602 or ACC 357

Shared Competencies: Scientific Inquiry and Research Skills (<https://coursecatalog.syracuse.edu/shared-competencies/scientific-inquiry-and-research-skills/>)

ACC 757 Taxes & Business Strategy (3 Credits)*Management*

Incorporating tax costs and benefits into business planning and decision-making. Highlights the problems of entrepreneurs, transfers of businesses, financial reporting affects, business lifecycle and entity choice, and international operations.

Advisory recommendation Prereq: ACC 685 or ACC 385

ACC 760 Principles of Fraud Examination (3 Credits)*Management*

Nature of occupational fraud and abuse in organizations. How and why occupational fraud is committed, detected and deterred; how to proceed if fraud is suspected. Emphasis on asset misappropriation schemes, corruption, and financial statement fraud. Additional work required of graduate students.

Advisory recommendation Prereq: ACC 621

ACC 775 International Tax Planning and Research (3 Credits)*Management*

Issues concerning the taxation of international transactions; various complex issues in partnership and corporate tax planning; issues with joint ventures and consolidated returns filed in the U.S. Permission of instructor required if prerequisite not met.

Advisory recommendation Prereq: ACC 757

ACC 777 Taxation of Business Entities (3 Credits)*Management*

Double-numbered with ACC 481

Federal taxation of the formation, operation, liquidation, and reorganization of partnerships, subchapter C, subchapter S, and limited liability corporations. Federal taxation of partners and shareholders. Extra work required of graduate students.

Advisory recommendation Prereq: ACC 685 or ACC 385

Shared Competencies: Information Literacy and Technological Agility (<https://coursecatalog.syracuse.edu/shared-competencies/information-literacy-and-technological-agility/>)

ACC 786 Government and Not-for-Profit Accounting (3 Credits)*Management*

Role of financial management systems in nonprofit organizations such as hospitals, education, government and social programs. System cost analysis, budgeting analysis, impact of people on budgets, cost effectiveness analysis, and developing social accounting systems.

Advisory recommendation Prereq: ACC 601 or ACC 356

ACC 900 Selected Topics (1-6 Credits)*Management*

Exploration of a topic (to be determined) not covered by the standard curriculum but of interest to faculty and students in a particular semester. Repeatable

ACC 960 Doctoral Seminar (3 Credits)*Management*

Repeatable

ACC 990 Independent Study (1-6 Credits)*Management*

Exploration of a problem, or problems, in depth. Individual independent study upon a plan submitted by the student. Admission by consent of supervising instructor(s) and the department.

Repeatable