

# MBA ACCOUNTING (MBAA)

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## **MBAA-6305: Business Communications & Organizational Behavior (3 hours)**

Examination of theories relating to organizational performance such as interpersonal behavior, organizational culture, team dynamics, power, leadership and conflict. Stresses fundamental communication principles and techniques for effective writing and speaking in diverse business situations. Prerequisite: B or higher in MBAC-6300.

## **MBAA-6310: Intermediate Financial Accounting I (3 hours)**

Analyze how accounting meets information needs of various users by developing and communicating information useful for external decision making. Builds on basic accounting by taking a more in-depth look the theory and practice of accounting. Topics include: accounting theory, accounting cycle, financial statements, time value of money and the classification and valuation of asset and liability accounts. Prerequisite: B or higher in MBAC-6300.

## **MBAA-6315: Intermediate Financial Accounting II (3 hours)**

Analyze how accounting meets information needs of various users by developing and communicating information useful for external decision making. Builds on basic accounting by taking a more in-depth look the theory and practice of accounting. Topics include: classification and valuation of equity accounts, revenue recognition, the statement of cash flows, accounting changes and error analysis and full disclosure in financial reporting. Prerequisite: B or higher in MBAA-6310.

## **MBAA-6320: Financial Management of Not-for-Profit Organizations (3 hours)**

Financial accountability and internal controls. Accounting for basic transactions and events and generation of financial statements. Analysis of financial statements to understand the financial health of an organization. Financial management tools for decision making such as operational forecasts, budgets and incremental analysis. Cross-Listed: MBAN-6605. Prerequisite: B or higher in MBAC-6300.

## **MBAA-6325: Auditing Theory and Practice (3 hours)**

Examines the auditing environment, with emphasis placed on developing skills for performing financial audits. These skills include planning the audit, testing internal controls, substantive and analytical testing, audit sampling and drawing conclusions from results. Topics include planning for materiality and audit risk; evaluating effectiveness of internal controls; reporting weaknesses to management, ethics and AICPA Code of Professional Conduct, and audit opinions. Prerequisite: B or higher in MBAC-6300.

## **MBAA-6330: Advanced Accounting (3 hours)**

Covers accounting for partnerships and business combinations. In# depth analysis of consolidated financial statements, foreign currency translations and government entities. Some coverage of nonprofit accounting. Prerequisite: B or higher in MBAC-6300.

## **MBAA-6335: Federal Taxation (3 hours)**

This course provides an extensive overview of current laws relating to income realization and recognition, exclusions from income, business and personal deductions, credits from tax, business and personal gains and losses, depreciation, accounting periods and methods, and alternative minimum tax, basics of tax research, understanding how to analyze difficult tax questions and interpret tax law changes, and professional and ethical standards of the preparer. Prerequisite: B or higher in MBAA-6310.

## **MBAA-6340: Corporate Taxation (3 hours)**

This course applies many of the basic principles learned in Federal Income Tax to the dealings of corporate taxpayers and their shareholders. This course also presents an overview of corporate tax, ethical stewardship, transactions in the life of a "C" corporation, Subchapter S, and other forms of business organizations. Finally, this course examines the basics of the taxation of corporate mergers and acquisitions. Prerequisite: B or higher in MBAA-6335.

## **MBAA-6355: Financial Reporting and Analysis (3 hours)**

This course focuses on the techniques of sound fundamental analysis. It is designed to develop skills in financial statement analysis with emphasis on organizing, and summarizing financial data for decision-making and reliability of financial data. This course will have an emphasis on financial and accounting analysis which includes documenting a firm's profitability relative to past performance and comparable firms, ratio analysis, accounting quality, and earnings management. Prerequisite: B or higher in ACC-3200.

## **MBAA-6360: Applied Data Analytics and Visualization (3 hours)**

This course will focus on data preparation, data visualization, business data analysis, data interpretation, data story-telling, and analytics based decision making. The course emphasizes a problem-oriented approach utilizing software applications such as Tableau, Python, and Excel for data analysis and visualization. The course will expose students to data literacy with a core of accounting, data analytics, tax, and accounting information systems and develop specific skills and concepts that are required to be successful in the business world and be prepared for topics included on the CPA exam. Prerequisite: B or higher in MBAC-6040.

## **MBAA-6365: Advanced Topics in Business Analysis and Reporting (3 hours)**

This course will address additional topics covered in the Business Analysis and Reporting (BAR) concentration of the CPA exam. These topics will include Non-profit accounting, Lease Accounting, Derivative and Hedge Accounting, Risk Analysis, and Revenue Recognition. Prerequisite: B or higher in MBAA-6355.