

Master of Science in Accounting Core Course Learning Outcomes

Updated 9/26/15

ACCT-6201 Seminar in Financial Accounting Theory and Practice

ACCT-6252 Taxation of Individuals

ACCT-6331 Accounting Information Technology and Systems

ACCT-6355 Seminar in Auditing Standards and Application

ACCT 8965 Integrative Perspectives on Accounting Issues

ACCT-6201 Seminar in Financial Accounting Theory and Practice

Contemporary financial accounting issues, including liabilities, pensions, tax allocation, leases, price level reporting, investments, and capital transactions.

Expected Course Outcomes

Upon completion of this course, students should be able to:

- CLO1: Describe the development of accounting standards and theory. (GLO4)
 - CLO2: Use FASB's Codification Research System. (GLO4)
 - CLO3: Apply accounting standards correctly. (GLO4)
 - CLO4: Apply accounting conceptual framework to contemporary issues. (GLO4)
 - CLO5: Be aware of current issues in financial accounting. (GLO4)
 - CLO6: Possess well-developed written communication skills. (GLO1a)
 - CLO7: Possess well-developed Oral Communication skills. (GLO1b)
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ACCT-6252 Advanced Taxation of Individuals

Covers the study of individual federal income taxation with an emphasis on the following topics: income, exclusions from income, deductions, exemptions, credits, property transactions, and depreciation. Explores the tax structure and its role, both as a source of revenue and as a device to control the economy.

[Learning outcomes](#)

ACCT-6331 Accounting Information Technology and Systems

This course covers an in-depth analysis of concepts and principles of designing computer systems to perform accounting functions; applications of microcomputer accounting software packages.

EXPECTED STUDENT OUTCOMES:

Upon completion of this course, the student should be able to:

- Explain the architecture of the traditional AIS
- Understand and use of flowcharts
- Understand systems development life cycle
- Design, construct, and implement AIS using a relational database concept

- Implement a small scale of AIS using a commercial relational database software
 - Possess good organization and communication skills
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ACCT-6355 Seminar in Auditing Standards and Application

The course focuses on the study of profession auditing practices with specific attention to critical issues related to risk analysis, going concern evaluation, fraud, as well as methods and procedures for evidence gathering, evaluation and reporting.

Expected Student Outcomes

Upon successful completion of this course, students should be able to:

1. develop higherorder critical thinking skills to research auditing issues;
 2. (better understand the fundamental technique concepts of the auditing discipline and further develop technique skills related to audit risk analysis, related party transactions, fraud, accounting estimates and revenue;
 3. identify important factors that influence auditing and accounting decisions and suggest alternative solutions;
 4. have increased awareness of the key ethical issues that accounting practitioners face and acquaint with key ethics models and ethical reasoning strategies;
 5. communicate effectively research findings both orally and in writing; and
 6. understand how International Auditing Standards operate and auditing practices in other countries.
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ACCT 8965 Integrative Perspectives on Accounting Issues

Synthesis of financial, managerial, auditing, information systems, and taxation accounting concepts. Accountant's responsibilities, ethics, and functions in organizations and society. Analysis and applications to business situations.

Expected Course Outcomes

This course should measure and evaluate the students overall comprehension and ability to conduct a research and explain principles and disciplines of accounting covered during the MS Accounting Program.