

ACCOUNTANCY (ACCT)

ACCT 10100 Fundamental Financial Literacy (1.5 Credit Hours)

This course is designed to present the advantages of effective financial planning for the student's personal and professional lives. These advantages include: increased effectiveness in obtaining, using, and predicting one's financial resources throughout a lifetime; increased control of financial affairs by avoiding excessive debt, bankruptcy and potential dependence on others; and freedom from financial hurdles by looking to the future, anticipating expenses and achieving economic goals. This course is for non-business students and degree credit should not be given for both this course and Accountancy I (ACCT 20100, ACTG 20100, BAAL 20100, BAEG 20100, BASC 20100). Students enrolled in the Mendoza College of Business or in the Accounting Minor cannot take this course.

ACCT 20100 Foundations of Accountancy (3 Credit Hours)

An introduction to financial accounting and the accounting profession, with an emphasis on the decision-usefulness of accounting information. The course stresses the relation of accounting to economic activity, organizing information for decision-making, the resource acquisition decision, the uses of cash and noncash resources, the accounting for selling and manufacturing activities, and the information needs of multiple owners, lenders and equity holders. A prerequisite of all accountancy and finance courses. Course cannot be taken Pass/Fail. Enrollment limited to students in the Mendoza College of Business college.

ACCT 20200 Accounting Analysis for Planning and Control (3 Credit Hours)

An introduction to the use of accounting information and analysis for management decisions and control of an organization. The purpose of the course is to learn techniques necessary to understand an organization's costs to allow for the preparation and analysis of an organization's budget. Further, the course provides techniques to analyze cost-volume-profit relationships and the use of a company's contribution margin to evaluate sales volumes, set appropriate selling prices, and determine appropriate sales mixes necessary to achieve desired profit levels. The course uses cost analysis to understand managerial decisions such as whether to outsource, eliminate or add a business segment, and accept special orders. The course also introduces US taxation by examining different entity types and various taxes that impact individuals and corporations. Course cannot be taken Pass/Fail.

Prerequisites: (ACCT 20100 or BAUG 20001 or BAAL 20100 or BAEG 20100 or BASC 20100)

Enrollment limited to students in the Mendoza College of Business college.

ACCT 24100 Foundations of Accountancy (3 Credit Hours)

An introduction to financial accounting and the accounting profession, with an emphasis on the decision-usefulness of accounting information. The course stresses the relation of accounting to economic activity, organizing information for decision-making, the resource acquisition decision, the uses of cash and noncash resources, the accounting for selling and manufacturing activities, and the information needs of multiple owners, lenders and equity holders. A prerequisite of all accountancy and finance courses. Course cannot be taken Pass/Fail.

ACCT 24101 Accountancy I (3 Credit Hours)

An introduction to financial accounting and the accounting profession, with an emphasis on the decision-usefulness of accounting information. The course stresses the relation of accounting to economic activity, organizing information for decision-making, the resource acquisition decision, the uses of cash and noncash resources, the accounting for selling and manufacturing activities, and the information needs of multiple owners, lenders and equity holders. A prerequisite of all accountancy and finance courses. Course cannot be taken Pass/Fail.

ACCT 24200 Accounting Analysis for Planning and Control (3 Credit Hours)

An introduction to the use of accounting information and analysis for management decisions and control of an organization. The purpose of the course is to learn techniques necessary to understand an organization's costs to allow for the preparation and analysis of an organization's budget. Further, the course provides techniques to analyze cost-volume-profit relationships and the use of a company's contribution margin to evaluate sales volumes, set appropriate selling prices, and determine appropriate sales mixes necessary to achieve desired profit levels. The course uses cost analysis to understand managerial decisions such as whether to outsource, eliminate or add a business segment, and accept special orders, and how these decisions are navigated in an international context. When taught in London, this course includes opportunities to meet with practitioners working in one of the world's financial capitals, and case studies focused on using these core techniques to evaluate decision making in a globalized, multinational business environment (Equivalent to ACCT 20200)

ACCT 24201 Accountancy II (3 Credit Hours)

A continuation of the introduction to accounting, with an emphasis on the use of accounting information and analysis for management decision and control. The purpose of the course is the learning of accounting techniques such as budget preparation, cost-volume-profit analysis, variable costing, contribution margins, relevant costing, performance evaluation of business units, transfer pricing and responsibility accounting for the planning, decision making and management control inside an organization. To complete a general knowledge of accounting and its usefulness in financial reporting and control the course also includes an introduction to auditing, attestation, corporate governance and the impact of Sarbanes Oxley Act on business organizations, plus an introduction to US taxation for individuals and corporations Course cannot be taken Pass/Fail.

ACCT 30100 Corporate Financial Reporting (3 Credit Hours)

This one-semester course is designed for finance majors and others who wish to develop an advanced knowledge of financial reporting in the corporate environment. The course covers financial statement preparation and analyses with a focus on understanding financial accounting information from a user perspective. NOTE: FINANCE MAJORS WISHING TO SIT FOR THE CPA EXAM, PURSUE A MASTER'S DEGREE IN ACCOUNTANCY, OR TAKE ADDITIONAL UPPER LEVEL ACCOUNTING COURSES MUST ENROLL IN ACCT 30110 AND ACCT 30120 INSTEAD. Course cannot be taken Pass/Fail.

Prerequisites: FIN 20150 and ACCT 20200

Enrollment is limited to students with a program in Finance & Financial Accounting or Finance.

Enrollment limited to students in the Mendoza College of Business college.

ACCT 30110 Accounting Measurement and Disclosure I (3 Credit Hours)

Fair and transparent information about business enterprises is essential to the effective functioning of capital markets and the fairness of resource distribution across society. Accounting Measurement & Disclosure I provides an in-depth examination of how accounting provides decision-useful information to improve business decisions and cultivate a prosperous society. The primary goals are to understand the role financial accounting plays in providing useful information about the underlying economics of business transactions, to understand the principles that shape financial reporting and disclosure practices, and to evaluate the motivations that lead managers to select one accounting principle over another. The course illustrates these issues through coverage of the economics and accounting related to revenue recognition, cash flows, receivables, inventory, long-lived assets, liabilities, and other financial statement elements. Further, the course develops accounting research skills through written case assignments that require students to analyze and apply the Accounting Standards Codification to complex accounting issues. Course cannot be taken Pass/Fail.

Prerequisites: ACCT 20200

Students cannot enroll who have a major in Accountancy.

Enrollment limited to students in the Mendoza College of Business college.

ACCT 30120 Accounting Measurement and Disclosure II (3 Credit Hours)

Accounting Measurement & Disclosure II continues the examination of how financial reporting provides decision-useful information to help cultivate a prosperous society. By focusing on the interrelationships among the financial statements and note disclosures, the course significantly enhances the student's ability to analyze financial reports. The course explains the economic and accounting issues related to income taxes, leasing arrangements, share-based compensation, retirement plans, debt securities, passive and active equity investments, foreign currency transactions, business segments, and earnings per share. In addition, the course makes extensive use of cases tied to real companies and explores recent developments in regulation and business. The course is designed to strengthen the technical, communication, and critical thinking skills required to succeed in accounting-related careers. Course cannot be taken Pass/Fail.

Prerequisites: ACCT 30110 and FIN 20150

Enrollment is limited to students with a major in Accountancy.

Enrollment limited to students in the Mendoza College of Business college.

ACCT 30160 Corporate Sustainability Accounting and Reporting (3 Credit Hours)

In this course students will learn about current and emerging U.S. and international corporate sustainability accounting and reporting frameworks, the differences between mandatory and voluntary corporate sustainability disclosures, and the environmental, social, and governance (ESG) ecosystem. The course includes but is not limited to, these topics: factors influencing stakeholders' demand for sustainability information, shareholder primacy and stakeholder capitalism, single vs. double materiality, accounting for greenhouse gas emissions, climate risk, ESG metrics and raters, independent third-party assurance of corporate sustainability information, current and emerging corporate practices that link executive compensation to ESG metrics, and an overview of how investment strategies deliver societal and environmental impact. Students will interact with guest speakers, participate in lively debates, and will analyze and discuss case studies, research papers, and business press articles. The course concludes with team-based capstone project presentations.

ACCT 30180 Advanced Accounting Analytics (3 Credit Hours)

This course introduces the tools in accounting analytics commonly used in public accounting firms and essential to evidence-based decision making in accounting. You will learn how to use Excel Add-ins for the data extraction, loading, and transformation and visualization that presaged Tableau and Alteryx - the current state of the art in accounting technology and transformation, which we will cover in depth over the course of the semester. Moreover, we will do some introductory coding in Python to give you a sense of and confidence in the programming tools also available to you and in use in the Big Four. Being skilled in analytics will allow you to identify areas where you can add value to your clients by identifying anomalies - as well as opportunities - for optimizing their business processes, internal controls, or financial, audit risk, and/or tax positions.

ACCT 30210 Strategic Cost Management (3 Credit Hours)

ACCT 30210 is the second of a two-course, six credit-hour sequence that addresses cost and management accounting. The first course, Accounting and Accountancy II (ACCT 20200) introduces managerial concepts and how to use them for classifying and measuring costs, planning, and decision-making. ACCT 30210 builds on and reinforces concepts from the introductory course with applications in accounting and strategic cost management settings. The course is designed to help students become discriminating producers and users of strategic cost accounting information for decision making. The course demonstrates how cost analysts can add value to, and help their organizations meet their strategic goals by proactively managing costs rather than passively measuring costs, and by measuring causes or drivers of costs. The course also includes an in-depth discussion of non-financial measures of environmental performance. Students will learn about the link between environmental performance measures typically used by firms and managerial evaluation and compensation. Course cannot be taken Pass/Fail.

Prerequisites: ACCT 20200

Enrollment is limited to students with a major in Accountancy.

Enrollment limited to students in the Mendoza College of Business college.

ACCT 30280 Data Analytics in Accounting (3 Credit Hours)

This course applies data analytics to settings within accounting, using statistics as the primary method and Microsoft Excel as the primary tool along with other add-ins and programs. The aim of the course is to enhance a student's ability to think systematically about data, structure it into a usable and interpretable form, create decision models, and weigh probability, risk, trade offs, and the limitations of data.

Prerequisites: ACCT 20200 and (BAMG 20100 or BAMG 20150 or ACMS 10145 or ACMS 10091 or ACMS 30530 or MATH 30530 or ECON 30330)

Enrollment is limited to students with a major in Accountancy.

Enrollment limited to students in the Mendoza College of Business college.

ACCT 30300 Accounting Information Systems (3 Credit Hours)

This course provides a comprehensive overview of the role of information systems in accounting, focusing on the process flow of financial reporting transactions and the internal controls necessary to ensure accuracy and compliance. Students will explore the integration of accounting systems in key business cycles, including the revenue and expenditure cycles, emphasizing the testing and recording of financial transactions. Topics covered include data flow in financial reporting, the design and implementation of internal controls, and the use of accounting software to streamline and secure the financial reporting process. Students will also examine how information systems support decision-making through real-time data and reporting, while maintaining integrity and security. Through case studies and hands-on projects, students will gain practical experience in identifying and addressing system weaknesses and ensuring that controls are in place to protect business operations and financial reporting.

ACCT 30720 Ethics in Sports (3 Credit Hours)

The course is designed to raise students' ability to recognize and resolve ethical issues in sports, but also more broadly in business, accounting and life. Accordingly, this course will ask students to examine a variety of issues through various ethical lenses. Topics will vary from semester to semester, but are likely to include the ethical dimensions of: college athletics, including amateurism, compensation, and unionization; wellness, focusing on everything from finances to doping; corruption, including gambling, college academic and admissions scandals, and FIFA; and sports and the common good, i.e., can sports advance issues as diverse as gender and racial equity and sustainable economic development in the form of stadium construction and hosting the Olympic Games. In addition to critical thinking, students will be well served by curiosity, skepticism and keeping an open mind. Requirements typically include in-class participation, a presentation on a current ethical issue in sports, and two exams.

ACCT 34100 Corporate Financial Reporting (3 Credit Hours)

This one-semester course is designed for finance majors and others who wish to develop an advanced knowledge of financial reporting in the corporate environment. It extends the knowledge gained from Accounting I and Accounting II and satisfies the Corporate Financial Reporting (ACCT 30100) Finance major requirement. The course focuses on the interrelationships across the income statement, balance sheet, statement of cash flows, and financial statement notes with the aim of performing cash flow and valuation analyses. The course is critical to interpreting and using company financial statements.

Prerequisites: (FIN 20150 or FIN 24150) and (ACCT 20200 or ACCT 24201 or ACTG 20200)

ACCT 34110 Measurement & Disclosure I (3 Credit Hours)

Fair and transparent information about business enterprises is essential to the effective functioning of capital markets and the fairness of resource distribution across society. Accounting Measurement & Disclosure I provides an in-depth examination of how accounting provides decision-useful information to improve business decisions and cultivate a prosperous society. The primary goals are to understand the role financial accounting plays in providing useful information about the underlying economics of business transactions, to understand the principles that shape financial reporting and disclosure practices, and to evaluate the motivations that lead managers to select one accounting principle over another. The course illustrates these issues through coverage of the economics and accounting related to revenue recognition, cash flows, receivables, inventory, long-lived assets, liabilities, and other financial statement elements. Further, the course develops accounting research skills through written case assignments that require students to analyze and apply the Accounting Standards Codification to complex accounting issues. Course cannot be taken Pass/Fail.

ACCT 34120 Measurement & Disclosure II (3 Credit Hours)

Accounting Measurement & Disclosure II continues the examination of how financial reporting provides decision-useful information to help cultivate a prosperous society. By focusing on the interrelationships among the financial statements and note disclosures, the course significantly enhances the student's ability to analyze financial reports. The course explains the economic and accounting issues related to income taxes, leasing arrangements, share-based compensation, retirement plans, debt securities, passive and active equity investments, foreign currency transactions, business segments, and earnings per share. In addition, the course makes extensive use of cases tied to real companies and explores recent developments in regulation and business. The course is designed to strengthen the technical, communication, and critical thinking skills required to succeed in accounting-related careers. Course cannot be taken Pass/Fail.

Prerequisites: ACCT 30110

ACCT 34210 Strategic Cost Management (3 Credit Hours)

This course will address the context and strategic role of cost management; emerging themes in cost/management accounting, including customer, competitor and quality focus; value added and non-value-added activities and the Value Chain; financial and non-financial information, including the Balanced Scorecard.

ACCT 34500 International Professional Experience in Accountancy (3 Credit Hours)

Students participate in work placements in various organizations with an accountancy focus. Specifics of the internship expectations and assignments depends on the international location.

ACCT 40130 Accounting for Mergers & Acquisitions (3 Credit Hours)

The course provides coverage of various advanced topics in accounting and financial reporting for combined entities including mergers, acquisitions, noncontrolling interests, control premiums, intra-entity transfers, and international subsidiaries. The course will help students to become familiar with the financial procedures and information flows that accompany mergers and acquisitions. The course is designed to help students develop their research, communication, and critical thinking skills within the context of financial reporting for mergers and acquisitions.

ACCT 40160 Accountability in a Sustainable World (3 Credit Hours)

This course is designed to develop future sustainability leaders by active engagement with key participants, critical synthesis of research on measurement of climate change effects and movement toward quantifiable achievable goals. The interdisciplinary course will focus on measurement and assurance of measurement (auditing) both of which fall within the clear purview of accountants. The course is offered for juniors, seniors, accounting honors and graduate students.

ACCT 40280 Advanced Analytics for Accounting and Finance (3 Credit Hours)

This course will advance your skills in the analytical tools most commonly used in current accounting and financial consulting practices, and will include applications in regulatory compliance, financial management and reporting, investment analysis, forecasting, valuation and simulations, operations management, forensics, and financial analysis. You will use advanced Excel techniques in forensic and financial analytics, as well as extraction, transformation, visualization, regression, natural language processing, and data management tools in Tableau, R, Alteryx, and Python. These analytical skills will allow you to identify areas where you can add value by identifying anomalies with respect to fraud, internal controls, or key financial, audit risk, and/or tax positions and the associated risks or opportunities for clients and stakeholders. Moreover, you will have confidence in the topics incorporated into the new CPA Evolution 2024 for applied technology, including: relational databases, normalization of data, structured and unstructured data, data extraction and transformation, forecasting to model financial results, cybersecurity, sensitivity analysis, and predictive analytics.

Prerequisites: ITAO 20210

ACCT 40510 Audit and Assurance Services (3 Credit Hours)

The study of an independent accountant's auditing and assurance services. Topics include risk assessment, internal controls, audit testing and evidence, assessment of materiality, auditor's reporting, and independence and ethics. Course cannot be taken Pass/Fail.

Prerequisites: ACCT 30110

Enrollment is limited to students with a major in Accountancy.

Enrollment limited to students in the Mendoza College of Business college.

ACCT 40520 Fraud and Audit Analytics (3 Credit Hours)

Accountancy 40520 is designed for students who have taken or are taking the Audit and Data Analytics courses at the undergraduate or graduate level. We will examine prominent financial reporting frauds using the case study method to understand when, how and why they occurred, as well as the roles that management, the Board of Directors and auditors played. While examining the lessons learned from these situations, we will explore what management, the Board of Directors and auditors might have done differently, including how the use of data analytics could have assisted in the prevention or earlier detection. The course will also focus on the use of data analytics in accounting and auditing using a competency framework that fosters an analytics mindset. Hands-on case studies using current technologies (e.g., Tableau and IDEA) and real datasets will be used to learn how data visualization and analysis are used to improve audit effectiveness in today's accounting profession. Course cannot be taken Pass/Fail. Prerequisites: ACCT 30280 (may be taken concurrently) and ACCT 40510 (may be taken concurrently)

ACCT 40610 Federal Taxation (3 Credit Hours)

This course is intended to help students acquire a broad perspective of taxation that is relevant for current as well as future tax regimes. The basic federal income tax provisions applicable to individuals, sole proprietorships, corporations, and small business firms are covered in this course, which emphasizes their rationale and significance in business and investment decision making. The course is an integrated blend of tax law, tax planning, tax research, accounting, economics, and finance. Specific topics include: gross income; business and individual deductions; business and individual tax credits; losses and loss limitations; issues concerning property transactions such as basis, gain and loss, nontaxable exchanges, capital gains and losses, section 1231, and recapture provisions; self-employment tax considerations; and capital structure. Course cannot be taken Pass/Fail.

Prerequisites: ACCT 20200

Enrollment is limited to students with a major in Accountancy.

Enrollment limited to students in the Mendoza College of Business college.

ACCT 40620 Taxation of Corporations and Shareholders (3 Credit Hours)

The use of the corporate form of operating a business is growing in popularity in the United States for both tax and non-tax reasons. This course provides an in-depth study of federal income tax laws as they are applied to corporations and shareholders. Topics to be examined include: definition of a corporation for tax purposes; the problems of forming a corporation, including the design of the corporation's capital structure; computation of the corporate tax liability for individual corporations and controlled groups of corporations; taxation of S corporations; penalty surtaxes (i.e., the personal holding company tax and the accumulated earnings tax) applicable to corporations; payment of non-liquidating distributions to the corporation's shareholders; tax consequences of liquidating the corporate entity and corporate reorganizations. Students will be required to complete both a Form 1120 and 1120S and, working in groups, write up solutions to tax research assignments and case studies. Course cannot be taken Pass/Fail.

Prerequisites: ACCT 40610

ACCT 40660 Tax Assistance Program (3 Credit Hours)

This is an experiential learning course. Students enrolled in the course will have classroom instruction for the first month. The classroom instruction will focus on the fundamentals of federal and Indiana state income tax returns. Students will also be trained on the IRS provided tax return preparation software. Beginning in February, students will work in the South Bend and Mishawaka community to provide income tax preparation services to low income individuals and families.

Prerequisites: ACCT 40610 (may be taken concurrently)

ACCT 40661 Tax Assistance Program - Business Honors Program (3 Credit Hours)

This is an experiential learning course. Students enrolled in the course will have classroom instruction for the first month. The classroom instruction will focus on the fundamentals of federal and Indiana state income tax returns. Students will also be trained on the IRS provided tax return preparation software. Beginning in February, students will work in the South Bend and Mishawaka community to provide income tax preparation services to low income individuals and families.

ACCT 40670 Tax Assistance Program II (3 Credit Hours)

This course is open to students who have previously taken ACCT 40660. It is an experiential learning course. Students enrolled in the course will have classroom instruction for the first month. The classroom instruction will focus on the fundamentals of federal and Indiana state income tax returns. Students will also be trained on the IRS provided tax return preparation software. Beginning in February, students will work in the South Bend and Mishawaka community to provide income tax preparation services to low income individuals and families.

Prerequisites: ACCT 40660

Enrollment is limited to students with a major in Accountancy.

ACCT 40671 Tax Assistance II - BHP (3 Credit Hours)

This is an experiential learning course. Students enrolled in the course will have classroom instruction for the first month. The classroom instruction will focus on the fundamentals of federal and Indiana state income tax returns. Students will also be trained on the IRS provided tax return preparation software. Beginning in February, students will work in the South Bend and Mishawaka community to provide income tax preparation services to low income individuals and families.

ACCT 40710 Business Law: Property and Negotiable Instruments (3 Credit Hours)

This course involves the application of the following legal topics to business situations: organization structures and entity selection; secured transactions, mortgages, and creditor rights; commercial paper and negotiable instruments, including promissory notes; real estate including an analysis of various fee interests and personal property; and a general overview of estate and trust law. The course is highly recommended for students planning to sit for the CPA exam, as well as students planning to go to law school. Additionally, the course is beneficial for future business owners and managers and the course fulfills one of the class requirements for the Real Estate Minor. This course cannot be taken Pass/Fail.

Prerequisites: BALW 20150 and ACCT 20200

Enrollment is limited to students with a major in Accountancy, Finance, Information Tech. Management, Marketing or Management Consulting.

ACCT 40750 Ethics in Accounting (3 Credit Hours)

The course is designed to raise students' level of awareness and ability to recognize ethical issues facing the accounting profession and accounting professionals. Course learning objectives include understanding key concepts, and improving students' skills of moral reasoning and ethical decision making. Course cannot be taken Pass/Fail.

ACCT 40790 Accounting and Reporting of Not-for-Profit Organizations (3 Credit Hours)

To introduce students to the accounting practices of fund accounting as it relates to governmental and not-for-profit organizations. The class will also provide a basic understanding of these entities to students who will either work in the not-for-profit sector or who will be exposed to them in public accounting. The class will be both theory and practice oriented. Course cannot be taken Pass/Fail.

Prerequisites: ACCT 20200

Students cannot enroll who have a major in Accountancy.

Enrollment limited to students in the Accountancy department.

ACCT 40810 International Financial Reporting Standards (3 Credit Hours)

This course provides the student with an understanding of the principles and application issues associated with International Financial Reporting Standards (IFRS). IFRS is mandated or allowed in the preponderance of major capital markets for listed or public interest entities. In the USA, IFRS can be utilized by SEC foreign private issuers (ie, not U.S. domestic companies), but is not allowed for U.S. domestic issuers. However, most USA-based multinationals have foreign subsidiaries that use IFRS for separate reporting purposes. The course builds on the students' knowledge of U.S. GAAP (eg, M&D I & II for Notre Dame undergraduate students) and focuses on the major differences between IFRS and U.S. GAAP in the most significant accounting and disclosure areas. The course syllabus has been designed to attempt to cover topics included in M&D II later in the semester so that students taking M&D II concurrent with this course will have been exposed to the U.S. GAAP concepts first or concurrent with M&D II materials. The course also addresses public policy issues associated with shifting to IFRS for U.S. domestic issuers. Course cannot be taken Pass/Fail.

Prerequisites: ACCT 20200 and ACCT 30120 (may be taken concurrently)

Enrollment is limited to students with a major in Accountancy.

Enrollment limited to students in the Mendoza College of Business college.

ACCT 40830 Academic Research (3 Credit Hours)

Academic Research in Accounting expands students' perspectives of accounting beyond GAAP by introducing, via a seminar style format, students to capital markets research with an emphasis on broad accounting topics. Topics covered include audit quality, earnings management, fair value accounting, ownership structure, linguistics, and the role of gender and diversity on firm performance. The course introduces students to research methods, illustrates a protocol to interpret research, and uses the protocol to probe in detail issues important to accounting regulators. The course trains students to be consumers of research that bears on important issues in accounting. Following completion of the course, students will understand the role of science in accounting and how to interpret academic accounting research. Course cannot be taken Pass/Fail.

Enrollment is limited to students with a major in Accountancy.

ACCT 40840 Information Flows in the Capital Market and Academic Research (3 Credit Hours)

This course has three main objectives: (1) provide a broad overview of the roles of corporate disclosure, disclosure channels (e.g., conference calls, social media, private discussions), and investor relations in shaping how information flows through the capital markets as well as the rules governing these communications, (2) discuss the roles and incentives of key capital market actors (e.g., board of directors, auditors, buy-side and sell-side analysts, the business press, activist investors) as they relate to communications between firms and the market; discussions will center on contentious and timely issues faced by firms and market actors, and (3) expose students to academic research related to these topics with a focus on the capital market impacts. Students will learn how to read and critically assess academic research, allowing them to process the material in a more structured, rigorous, and comprehensive way.

Prerequisites: ACCT 20100 and (ITAO 20200 or ITOA 24201 or

ECON 30331 or ACMS 30540 or ACMS 30600 or MATH 30540)

ACCT 40850 Artificial Intelligence and Accounting (1.5 Credit Hours)

This one and half credit hour course will explore issues, ideas, and trends related to artificial intelligence and accounting. A series of separate lectures on Friday afternoons will feature a wide range of experts on issues related to Accounting and Finance areas including auditing, taxation, fraud, mergers and acquisitions, transactions services, and investment banking.