

# ACCOUNTING(ACCT)

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## ACCT 6548 Accounting for Decision-Making

3 credit hours

Students consider key financial and management accounting topics from a user and decision-maker perspective. Topics include: analysis and interpretation of financial statements prepared under various regimes of accounting standards; use of internal management accounting information in various contexts; and behavioral incentives and cognitive biases that may distort decisions made using accounting information.

**Note:** Students cannot receive credit for this course if they have credit for ACCT5548.

## ACCT 6626 Management Information Systems: Strategy and Practice

3 credit hours

This course addresses the rising need of managers to recognize the strategic importance of information systems and to be able to create new work environments which allow their organizations to leverage knowledge globally, organize for complexity, work electronically, and handle continuous and discontinuous change. The concept of information as a corporate resource which must be effectively planned, developed, managed and controlled is emphasized

## ACCT 6641 Financial Reporting and Statement Analysis

3 credit hours

This course examines financial statements from the perspective of both preparers and users of financial information. Commencing with analytical models of information production, the course focuses on various mechanisms of information extraction. Techniques such as ratio analysis, signal extraction, forecasting are used to establish functional relations between the accrual process and the economic position of a firm. Consequently, the course provides a framework for using accounting information to evaluate a firm.

## ACCT 6648 Management Control Systems

3 credit hours

Designed to provide the student with an understanding of the nature of management control systems, this course places particular emphasis on organizational structure and the control process. Various applications of the 'responsibility center' concept are examined as well as planning, budgeting and performance appraisal. The emphasis is on the design of systems suitable to the organization and its objectives and includes consideration of both profit-oriented and non-profit organizations.

## ACCT 6650 Integrative Managerial Accounting I

3 credit hours

Beginning with organizational goals and objectives, and involving strategy, policy, and implementation issues, this course examines the development of management planning and control systems in the modern organization. The focus will be on techniques and processes that lead to improved management decision making. Some of the topics discussed may include activity-based management, target costing, value chains, life cycle costing, principal and agency relationships, and customer value analysis. Integrative problem solving and case-analysis will be emphasized both at a group and individual level.

## ACCT 6652 Integrative Managerial Accounting II

3 credit hours

**Prerequisite:** ACCT 6650.

This is a continuation of Integrative Managerial Accounting I. Particular emphasis is placed on the study of change management processes and techniques, and performance analysis and evaluation. Some of the topics discussed may include economic value added, balanced scorecard, total quality management, corporate reengineering, and strategic brand valuation. Integrative problem solving and case-analyses will be emphasized both at a group and individual level.

## ACCT 6653 Taxation

3 credit hours

Students will examine the effect of tax law on personal and managerial decision-making and be introduced to the concept and principles of commodity taxation.

## ACCT 6654 Advanced Financial Accounting Theory

3 credit hours

Accounting theory involves conceptual, historical, and empirical developments. Exploration of these issues in light of recent developments will be made in this course. Included are theoretical issues surrounding advanced accounting topics such as not-for-profit organizations, foreign currency, business combinations, non-going concerns, partnerships, and resource industries.

## ACCT 6656 Integrative Financial Accounting

3 credit hours

Theory and practice will be combined to investigate complex financial accounting issues and problems. Recent research and practice will be explored as part of this course.

## ACCT 6657 International Accounting

3 credit hours

An introduction to accounting in the international environment and especially within multinational enterprise, which will involve in-depth examination of international accounting issues. Topics will include: international accounting standards; foreign exchange, foreign currency transactions, and translation of financial statements; inter-corporate investments; accounting for changing prices; transfer pricing; international aspects of taxation; culture and accounting; as well as accounting in developing countries.

## ACCT 6658 Computer Based Auditing

3 credit hours

This course investigates internal controls and audit in computer and data communications environments. Topics include hardware and software control features, data security, control evaluation, computer assisted auditing, statistical sampling and working paper preparation and selected current topics. Microcomputer and networked systems will be emphasized.

## ACCT 6660 Integrative Public Auditing

3 credit hours

Specialized public auditing areas such as forensic audits, environmental audits, and computer systems investigations will be combined with the study of recent audit questions of concern to both practitioners and researchers.

## ACCT 6662 Integrative Internal Auditing

3 credit hours

This course covers value-for-money auditing and operational and management audits, investigations of computer systems and emerging issues in internal auditing. Modern management practices and approaches will constitute necessary background.

**ACCT 6664 Advanced Taxation Legislation - Corporate and Sales**

3 credit hours

Tax legislation is not only complex but subject to continual change. This course will explore the recent changes in both corporate and sales tax legislation and engage in an in-depth study of selected areas of the legislation relevant to business decisions.

Course content varies from year to year.

**ACCT 6666 Taxation and Financial Planning**

3 credit hours

The tax implications for various complex business decisions such as mergers, capital structuring, investments, and business valuations will be investigated. Recent income tax legislation will also be considered as part of the investigation conducted.

**ACCT 6668 Advanced Management Information Systems (MIS)**

3 credit hours

This course analyzes advanced topics in computerized information systems from an accounting perspective. Systems analysis and design, database design, systems documentation and the role of expert systems and artificial intelligence will be explored.

**ACCT 6680 Environmental Accounting**

3 credit hours

This course is designed to help students understand how to monitor, control, measure, and report the environmental impact of business and public sector organizations. The course will include an overview of sustainable development from an accounting perspective, external reporting of environmental costs and obligations, internal planning, budgeting and control of costs, and an introduction to environmental auditing. The course is oriented toward integration of the concepts of sustainable resource management into the integral planning and external reporting of the organization, and will include case studies and projects which endeavour to integrate the field of accounting with others related to the interaction of the environment with the economy. To the extent possible, applications and cases, as well as the skills of professionals not members of the Department of Accounting, will be used to strengthen this integration.

**ACCT 6690 Seminar in Accounting**

3 credit hours

Specialized public auditing areas such as forensic audits, environmental audits, and computer systems investigations will be combined with the study of recent audit questions of concern to both practitioners and researchers.

**ACCT 6692 Directed Study**

3 credit hours

Intended to supplement or provide an alternative to the regular accounting courses in order to meet the special needs and interests of students, the course provides an opportunity to study a particular subject in detail and requires from the student some measure of independence and initiative.

**ACCT 6699 Research Project**

6 credit hours

Each student is required to complete a project involving the practical application of the research concepts and techniques used in accounting, under the direct supervision of a faculty member. Interdisciplinary projects are acceptable.

**ACCT 6800 – 6825 Special Topics in Accounting**

6 credit hours

Course content varies from year to year.

**ACCT 6826 – 6849 Special Topics in Accounting**

3 credit hours