

ACCOUNTING (ACCT-GB)

ACCT-GB 2103 Financial Statement Analysis (1.5 Credits)

Typically offered occasionally

This course will explain financial accounting from a new angle so that you have some of the background necessary for intermediate courses in financial reporting, analysis, and modeling. The course presents a framework for analysis and provides spreadsheets to implement the framework.

Grading: Grad Stern Graded

Repeatable for additional credit: No

ACCT-GB 2111 Financial Reporting and Disclosure Part 1 (1.5 Credits)

Typically offered occasionally

This course uses tools learned in Financial Accounting and Reporting such as ratio and accounting analysis to discuss in-depth financial reporting principles emphasizing the link between the reporting principles and the financial statements. Students learn how management uses financial reporting decisions to influence reported income and asset and liability values, and they gain the tools necessary to analyze the impacts of alternative reporting decisions on financial statements. It is ideal for students who wish to pursue careers in investment banking investment management and consulting as well as public accounting. In addition to being a required course for the CPA track, it is a highly recommended course for students in finance economics marketing and information systems.

Grading: Grad Stern Graded S Option

Repeatable for additional credit: No

ACCT-GB 2112 Financial Reporting and Disclosure Part 2 (1.5 Credits)

Typically offered occasionally

This course uses tools learned in Financial Accounting and Reporting such as ratio and accounting analysis to discuss in-depth financial reporting principles emphasizing the link between the reporting principles and the financial statements. Students learn how management uses financial reporting decisions to influence reported income and asset and liability values, and they gain the tools necessary to analyze the impacts of alternative reporting decisions on financial statements. It is ideal for students who wish to pursue careers in investment banking investment management and consulting as well as public accounting. In addition to being a required course for the CPA track, it is a highly recommended course for students in finance economics marketing and information systems.

Grading: Grad Stern Graded

Repeatable for additional credit: No

ACCT-GB 2115 Taxes and Business Strategy (1.5 Credits)

Typically offered occasionally

The course details are at <http://www.dangode.com/taxes/index.htm>.

This course explains how taxes affect mergers, acquisitions, divestitures, valuation, capital structure, employee compensation, foreign operations, alternative investment vehicles, and deferred taxes, including net operating losses. The course also covers the key provisions of the 2017 Tax Cuts and Jobs Act. The course is highly relevant to those pursuing careers in investment banking, corporate finance, research, private and public equity, and corporate tax law.

Grading: Grad Stern Graded

Repeatable for additional credit: No

ACCT-GB 2170 Accounting and the Blockchain (1.5 Credits)

Typically offered occasionally

This course will cover the many dimensions of the accounting industry that will be impacted by the blockchain technology. We will begin with the history of the existing financial reporting framework, exploring why and how it is open to disruption and improvement from the blockchain. We will then spend subsequent class periods examining specific areas, including financial reporting, auditing, tax services, the regulatory framework (or lack thereof to date), fraud and more.

Grading: Grad Stern Graded

Repeatable for additional credit: No

ACCT-GB 2203 Financial Statement Analysis (2.5 Credits)

Typically offered occasionally

How accounting choices made by a company will help/hinder our understanding of the core activities of a business is the core essence of our course – Financial Statement Analysis. Financial Statement Analysis builds upon Core Introductory Accounting and aims to equip you with the skills to read, analyze and interpret financial statement data to make informed business decisions regarding investment or resource allocation. Such skills are required of executives, bankers, analysts, investment managers, and other users of financial information. We typically turn to financial information to understand the operational and financial workings of a company. However, uncovering and translating this information into actionable insights is not always straightforward or easy.

Grading: Grad Stern Pass/Fail Executive MBA

Repeatable for additional credit: No

ACCT-GB 2216 Data Analysis and Management (2.5 Credits)

Typically offered occasionally

The practice of business is fundamentally tied to data and our ability to analyze them. Whether the data reside in spreadsheets, databases, text documents, or public websites, we can use them to gain valuable insights. This course provides concepts and tools for making sense of data and performing data analysis. From simple calculations to sophisticated statistical models, data analysis calls for (1) asking the right questions, (2) acquiring, transforming, and analyzing data, and (3) effective presentation of results. We introduce concepts in data management and analysis, review the use of spreadsheets and SQL (Structured Query), and introduce tools for visual analytics and statistical programming. We discuss how to apply these skills to practical tasks and help managers become proficient in communicating effectively with analytics specialists.

Grading: Grad Stern Pass/Fail Executive MBA

Repeatable for additional credit: No

ACCT-GB 2302 Financial Reporting and Disclosure (3 Credits)

Typically offered occasionally

This course uses tools learned in Financial Accounting and Reporting such as ratio and accounting analysis to discuss in-depth financial reporting principles emphasizing the link between the reporting principles and the financial statements. Students learn how management uses financial reporting decisions to influence reported income and asset and liability values, and they gain the tools necessary to analyze the impacts of alternative reporting decisions on financial statements. It is ideal for students who wish to pursue careers in investment banking investment management and consulting as well as public accounting. In addition to being a required course for the CPA track, it is a highly recommended course for students in finance economics marketing and information systems.

Grading: Grad Stern Graded

Repeatable for additional credit: No

ACCT-GB 2303 An Integrated Approach to Financial Statement Analysis (3 Credits)*Typically offered occasionally*

This course describes financial reporting objectives and methods used by corporations. Focuses on the analysis of the information in corporate financial statements including the impact of alternative accounting procedures and assumptions. Offers ways to adjust for selected reporting differences. Discusses applications using cross-sectional and time series analysis. Case studies (including firms with international operations) computer databases and computer-based assignments may be used. An understanding of basic financial concepts is recommended.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 2305 Taxes and Business Strategy (3 Credits)***Typically offered occasionally*

Visit <http://www.dangode.com/taxes/> for details. Specializations: Accounting, Corporate Finance. The course explains the salient conceptual and practical aspects of taxes and how they affect mergers, acquisitions, divestitures, valuation, capital structure, employee compensation, foreign operations, alternative investment vehicles, and disclosures of current and deferred taxes including net operating losses. The course also covers the key provisions of the 2017 Tax Cuts and Jobs Act. The course is highly relevant to those pursuing careers in investment banking, corporate finance, research, private and public equity, and corporate tax law.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 2350 Financial Data Management and Analysis (3 Credits)***Typically offered occasionally*

The practice of accounting is fundamentally tied to data and our ability to analyze them. Whether the data reside in spreadsheets, databases, text documents, or public web sites, we can use them to gain valuable insights into the financial performance of a business. You may also hear popular terms like data science, big data, and advanced analytics and wonder what they mean for a career in industry or professional services. This course provides concepts and tools for making sense of data and performing data analysis. From simple calculations to sophisticated statistical models, data analysis calls for (1) asking the right questions, (2) acquiring, transforming, and analyzing data, and (3) effective presentation of results. We introduce concepts in data management and analysis, review the use of spreadsheets and SQL (Structured Query), and introduce tools for visual analytics and statistical programming. We discuss how to apply these skills to accounting-related areas such as fundamental analysis, management consulting, and auditing. In addition, we survey topics such as machine learning and XBRL (eXtensible Business Reporting Language) and consider the impact of analytics in industry and on the accounting profession. The course concludes with a final project to demonstrate end-to-end data analysis skills. The objectives for the course are: 1. Demonstrate knowledge of terms, methods, and tools for data management and analysis 2. Demonstrate knowledge of trends in data management and analysis 3. Demonstrate how to acquire, transform, analyze, and visualize data 4. Demonstrate how to solve problems in accounting using data and analytics

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3103 Internal Decision Making and Corporate Performance (1.5 Credits)***Typically offered occasionally*

This course explores the use of accounting information for internal planning, analysis, and decision-making. The main objective of the course is to equip you with the knowledge to prepare, understand, evaluate, and act upon the many financial and non-financial reports used in managing firms. Managing and evaluating companies requires financial and non-financial information about the firm's products, processes, assets, and customers. This information is a key input into a wide range of analytical tools to support decisions: analyzing the profitability of various products, managing product-line portfolios, setting prices, measuring and managing the profitability of customers, making operational and strategic decisions, evaluating investments, investigating efficiency, and so on. The focus of this course is on information generated by internal accounting systems. Along the way, we will discover that many companies have not provided their managers with useful information. These managers have to rely on information systems designed years ago for very different business processes and with very different technologies. We will take a look at a number of pitfalls that these systems can induce and at the dangers of using these systems to make business decisions. We will also investigate some modern ideas on how an organization's information system should be designed. To attain the right level of understanding, you will need to be familiar with the mechanics of the many techniques used to prepare management reports. But the emphasis in this course is very much on interpretation, evaluation, and decision-making.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3105 Adv Communication Accounting (1.5 Credits)***Typically offered occasionally*

Effective communication is essential in everything we do and has become a critical factor to our success. The frenetic pace of today's business environment combined with the increasing number of communication methods provides challenges and opportunities for all of us. As you embark on your professional career, this course will provide practical tools and experiences that you can leverage as you enter the workplace and will make you an effective communicator and respected professional accountant. The activities and assignments in this course will leverage the concepts learned in your Organizational Communications course. This course will deliver important concepts relevant to professional accountants in a variety of industries. You will develop the capacity to: build trust, engage in difficult conversations, develop your brand, and create narratives to persuade and impact client results. We will cover how to effectively communicate with clients, peers, and management that will further develop requisite interpersonal skills. By the end of the course, you will have gained confidence to engage comfortably and appropriately in a wide variety of professional interactions.

Grading: Grad Stern Graded**Repeatable for additional credit:** No

ACCT-GB 3111 Forensic Accounting and Financial Statement Fraud (1.5 Credits)*Typically offered occasionally*

The objective of the course is to impart a detailed understanding of forensic accounting with particular emphasis on the methods to detect financial statement fraud. It is designed to demonstrate the various aspects of fraud, i.e. fraudulent financial reporting, identifying fraud schemes including computer fraud and methods of concealment as well as the analytical techniques in uncovering fraud and its prevention through effective internal control systems. It also includes an analysis of the general techniques used in working in litigation support services. It is of particular interest to accounting and finance professionals. The course content has also become of critical interest to regulators and lawmakers because of the notoriety of a series of recent financial scandals that have affected the entire business community. It reviews the new institutional structures that have been put in place recently by lawmakers and the accounting profession to deal with fraud and its prevention, i.e. the Sarbanes Oxley Act and self-regulating measures adopted by the accounting profession.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3112 Cases in Financial Fraud (1.5 Credits)***Typically offered occasionally*

The objective of the course is to impart a detailed understanding of forensic accounting and the schemes used to commit financial statement fraud. The course is designed to highlight fraud schemes, methods of prevention and detection, and investigative practices. The course content should be of interest to those intending to work in management roles as well as those with an interest in financial law and regulation.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3120 Analysis of Financial Institutions (1.5 Credits)***Typically offered occasionally*

Visit <http://www.dangode.com/fi/> for details. This course analyzes financial statements of financial institutions from the perspective of investors, bankers, and consultants. It provides a framework to identify, understand, and analyze key performance metrics of banks and insurance companies.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3124 Accounting for Sustainability (1.5 Credits)***Typically offered occasionally*

The main objective of the course is to equip you with the knowledge of how to measure, evaluate and disclose Environmental, Social and Governance (ESG) performance. The course will emphasize on the interplay between strategy, organizational architecture and company performance. We will examine how firms respond to the sustainability call expressed by investors, customers, employees, and governmental bodies. The course will provide you with the practical knowledge and insights on how to embed sustainability into the corporate DNA as a daily practice from an internal perspective as well as how to assess ESG performance from an external perspective.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3153 Renewable Energy and Electric Vehicle Industry (1.5 Credits)***Typically offered occasionally*

Visit <http://www.dangode.com/renewables/> for details. We analyze renewable energy and electric vehicles industries from the perspective of entrepreneurs, managers, and investors by examining the following: (1) Financial statements of renewable energy companies and electric vehicles companies. (2) Their business drivers and trends. (3) Simplified financial models of renewable energy projects.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3303 Financial Planning and Analysis (3 Credits)***Typically offered occasionally*

This is a full-semester introductory course in the financial planning and analysis (FPA a.k.a. managerial accounting). The first half of the course develops a set of tools for measuring profitability by product, customer, etc. The second half applies these concepts to determine the performance of business units - and of the managers running those - in decentralized firms. No prior knowledge of the material is required or even expected. The following specific topics will be covered: Product costing for decision making; Activity-based costing (ABC) and profitability analysis; Budgeting and variances; Decentralization and transfer pricing; Performance evaluation and compensation for managers of profit centers; Performance evaluation and compensation for managers of investment centers; The "War of Metrics": Cash Flow, EVA, Balanced Scorecard, etc.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3304 Modeling Financial Statements (3 Credits)***Typically offered occasionally*

Specializations: Accounting, Financial Systems and Analytics. Various management disciplines teach you how to analyze and forecast parts of a business. Building on this foundation, this course will help you weave your forecasts into coherent spreadsheet-based pro-forma financials. Modeling financial statements provides a reality check on the forecasts, enables "what if" analysis, provides an integrated view of the business, and is a key step in valuation and credit risk analysis. The course is indispensable to careers in investment banking, private equity, buy-side or sell-side research, credit research, corporate finance, valuation, project finance, and due diligence advisory. First year and second year students can both take this course. The course gives a significant competitive edge during interviews, summer internships, and jobs.

Grading: Grad Stern Graded**Repeatable for additional credit:** No

ACCT-GB 3305 Advanced Managerial Accounting (3 Credits)*Typically offered occasionally*

This course complements courses addressing operational management, marketing and strategy. Cost management plays a key-supporting role in the creation of more value to the consumer of a firm's products and services, thus enhancing its competitiveness. Any organization can benefit from cost management systems that accurately provide information and that facilitates integration of initiatives such as total quality, new product and service design, cost reduction and business process improvement that enhances their competitiveness and profitability. Topics will include design and implementation of cost measurement systems for production and strategy choice, management control, enhancement of quality, timeliness and the measurement of customer, product and market regional profitability and the use of cost information during design and production stages. You will learn to cost products, services and strategies in manufacturing, financial and service industries with accuracy. Activities that do not contribute value to the firm and those that increase efficiency of operations are discerned, facilitating intelligent strategic budgeting processes. Efficient cost reduction approaches, monitoring of performance, quality enhancement projects and strategies to increase profitability of the firm are components of the course. Learn to measure outcomes through performance measures such as deviations from standard norms, return on investment, economic value added and balanced score card techniques. Tools such as activity based costing, target costing, Kaizen and customer profitability analysis are discussed using appropriate case studies from companies.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3308 Introduction to Accounting and Finance (3 Credits)***Typically offered occasionally*

This course will be a combination of financial accounting and finance. The first third of the course will cover the basics surrounding financial reporting for publicly-listed firms, including the regulatory environment, the balance sheet, the income statement, the statement of cash flows and basic rules on what is included (and excluded) from these statements. The second third of the course will concentrate on basic finance topics, including present value, efficient capital markets, investment strategies, risk-return tradeoffs of investing, and different type of markets. The third part of the course will combine accounting with finance topics - debt instruments, equity instruments, merger and acquisitions, purchase of other securities, and some financial statement analyses will be explored in this section from both finance and accounting points of view.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3310 Forensic Accounting and Financial Statement Fraud (3 Credits)***Typically offered occasionally*

The objective of the course is to impart a detailed understanding of forensic accounting with particular emphasis on the methods to detect financial statement fraud. It is designed to demonstrate the various aspects of fraud i.e. fraudulent financial reporting identifying fraud schemes including computer fraud and methods of concealment as well as the analytical techniques in uncovering fraud and its prevention through effective internal control systems. It also includes an analysis of the general techniques used in working in litigation support services. It is of particular interest to accounting and finance professionals. The course content has also become of critical interest to regulators and lawmakers because of the notoriety of a series of recent financial scandals that have affected the entire business community. It reviews the new institutional structures that have been put in place recently by lawmakers and the accounting profession to deal with fraud and its prevention i.e. the SarbanesOxley Act and selfregulating measures adopted by the accounting profession.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3313 Auditing (3 Credits)***Typically offered occasionally*

An intensive study is made of fundamental concepts and principles underlying the examination of the financial statements by the independent public accountant. Auditing and reporting standards and the responsibilities assumed by the auditor in the attest function are analyzed within the broad framework of the code and principles of professional conduct. Emphasis is placed on the evaluation of evidential matter and the system of internal control. Current literature is examined including the publications of the AICPA Auditing Standards Board.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3315 Internal Controls & Accounting Information Systems - A Data Analytics Perspective (3 Credits)***Typically offered occasionally*

Internal Controls & Accounting Information Systems - A Data Analytics Perspective. The purpose of this course is to help prepare you for a successful career in public practice, industry, or government by understanding how accountants and other financial professionals rely on, manage and translate data generated by accounting information systems and other technology-related data sources to guide clients and organizations in making better business decisions in an increasingly complex and data-driven world. Using an accountant's perspective, the course will integrate the study of big-data analytics and technology, and the application of related software to the establishment and management and auditing of internal control systems.

Grading: Grad Stern Graded**Repeatable for additional credit:** No

ACCT-GB 3323 Accounting-Based Valuation (3 Credits)*Typically offered occasionally*

Advanced Financial Statement Analysis This course synthesizes financial statement analysis, corporate finance, and the valuation of stocks (i.e., investments). The content is advanced insofar that coursework in all three areas are prerequisites. This course is all about gaining the knowledge of how financial metrics are mapped into stock prices. The stock market can be an intimidating venture for most people. The determination of stock prices often seems a black-box mystery. Understanding how accounting numbers are tied to the stock price and knowing what to look for in determining how much you think the stock is worth (i.e., intrinsic or fundamental value) are real advantages to investors. When buying a piece of stock, you are paying for the future performance of the company and you need to be able to monetize and benchmark that performance using financial metrics. You will learn how to quantify the stock price that you are paying into digestible chunks. This course introduces a simple procedure to infer future financial metrics you need to see from the company based on what you are paying. This course also introduces you to a number of useful tools in assessing whether future performance, as implied by the current stock price, is attainable.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3328 Financial Analytics Using Python (3 Credits)***Typically offered occasionally*Visit <http://www.dangode.com/financialanalytics/> for details.

Specializations: Accounting, Business Analytics, Financial Systems and Analytics. The course teaches you how to manipulate and analyze financial data in Python using professional coding tools such as VSCode. While no prior programming/Python experience is assumed, it does involve coding and is not a managerial overview of data analytics. The course covers the following skills: (1) Structured thinking about financial analysis tasks so that you can automate them using organized and maintainable code. (2) Automating financial data input and output by interacting with financial statement data in Excel, SQL, and XBRL formats. (3) Financial data analytics for an exposure to data analytics packages.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3330 Business Acquisitions, Deferred Taxes, Translations, and Derivatives (3 Credits)***Typically offered occasionally*

This course focuses on four major issues in financial reporting accounting for mergers and acquisitions preparation of consolidated financial statements the translation of foreign currency financial statements and foreign currency transactions and accounting for derivatives including the use of derivatives in hedging transactions This course is recommended for both accounting and finance majors

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3344 Modeling Mergers, Acquisitions, and Buyouts (3 Credits)***Typically offered occasionally*Visit <https://www.dangode.com/acquisitions-LBO/> for details.

Specializations: Accounting, Financial Systems and Analytics You will learn to model salient corporate events such as acquisitions, leveraged buyouts, public offerings, projects, and securitizations. The course also covers the necessary accounting details. It assumes that you have taken a course in Modeling Financial Statements. This course is highly relevant for bankers, private and public equity investors, lenders, corporate finance professionals, project financiers, and consultants. The conceptual, practical, and technical knowledge gained in this course can give you a significant competitive edge during your interviews, summer internships, and jobs.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**Prerequisites:** MBA student and ACCT-GB 3304.**ACCT-GB 3370 Independent Study (3 Credits)***Typically offered occasionally*

Independent Study

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 3380 Taxation of Individuals and Business Income (3 Credits)***Typically offered occasionally*

The prerequisite for this course is the basic accounting course or its equivalent. The class sessions for this course will be conducted partly as a lecture by the instructor and partly as an open discussion. You are required to attend each class session. Each student is expected to read the assignments in the textbook prior to class prepare the assigned problems, be aware of relevant tax legislation, and take a constructive part in the discussion.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 4101 Research Practicum-Actg (1 Credit)***Typically offered occasionally*

Research Practicum-Actg

Grading: Grad Stern Pass/Fail**Repeatable for additional credit:** No**ACCT-GB 4102 Research Practicum-Actg 2 (1 Credit)***Typically offered occasionally*

Research Practicum-Actg 2

Grading: Grad Stern Pass/Fail**Repeatable for additional credit:** No**ACCT-GB 4103 Research Practicum-Actg 3 (1 Credit)***Typically offered occasionally*

Research Practicum-Actg 3

Grading: Grad Stern Pass/Fail**Repeatable for additional credit:** No**ACCT-GB 4104 Research Practicum-Actg 4 (1 Credit)***Typically offered occasionally*

Research Practicum-Actg 4

Grading: Grad Stern Pass/Fail**Repeatable for additional credit:** No**ACCT-GB 4105 Research Practicum-Actg 5 (1 Credit)***Typically offered occasionally*

Research Practicum-Actg 5

Grading: Grad Stern Pass/Fail**Repeatable for additional credit:** No

ACCT-GB 4150 Teaching Practicum-Actg (1 Credit)*Typically offered occasionally*

Teaching Practicum-Actg

Grading: Grad Stern Pass/Fail**Repeatable for additional credit:** No**ACCT-GB 4301 Empirical Research Accounting I (3 Credits)***Typically offered occasionally*

This seminar exposes students to empirical research in financial accounting. It covers a wide range of topics including econometric and methodological issues, security prices, and accounting information and earnings management.

Grading: Grad Stern Graded**Repeatable for additional credit:** Yes**ACCT-GB 4302 Theory & Research Managerial Accounting I (3 Credits)***Typically offered occasionally*

This seminar is a continuation of Empirical Research in Financial Accounting I B104301 with an emphasis on contemporary issues in accounting research.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 4303 Theory and Research of Managerial Accounting II (3 Credits)***Typically offered occasionally*

This seminar is a continuation of Empirical Research in Financial Accounting I B104301 with an emphasis on contemporary issues in accounting research.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 4310 Empirical Research in Financial Accounting II (3 Credits)***Typically offered occasionally*

This seminar is a continuation of Empirical Research in Financial Accounting I B104301 with an emphasis on contemporary issues in accounting research. The goal of this course is to further your process of becoming an empirical researcher capable of identifying interesting, cutting edge, important, and researchable topics in financial accounting and finance in general. In each class, we will ask: 1) what are the research questions? 2) how original are the research questions? 3) how did the authors empirically test the research questions? 4) are there any alternative explanations to their findings? and 5) how, if any, the papers could be improved. A variety of topics will be covered. Amongst these topics will be an investigation of corporate governance and regulatory issues.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 4312 Theoretical Research in Financial Accounting (3 Credits)***Typically offered occasionally*

This course develops tools from information economics to study the incentives of and strategic interactions among: firm insiders, market participants, and financial intermediaries. Common to these studies is that agents hold private information that is valuable to other parties. The range of applications includes: voluntary and mandatory disclosure, earnings management, financial analysts, and the structure of managerial compensation and performance measures.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 4320 Empirical Research in Financial Accounting III (3 Credits)***Typically offered occasionally*

This course explores analytical models both in the financial and in the managerial accounting literature. The format is highly interactive; students study assigned papers in depth and present them in class. Analytical research design issues are emphasized. The linkages between the analytical models and the testing of their implications are elucidated. In this context, occasional empirical papers that test well-articulated analytical models; implications are also discussed.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 4321 Theoretical and Empirical Research in Accounting (3 Credits)***Typically offered occasionally*

Review selected theory articles in accounting and design empirical studies to test the assumptions and implications of the theoretical analysis.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 6028 Financial Analytics Using Python (3 Credits)***Typically offered occasionally*

This course teaches how to manipulate and analyze financial data in Python using professional coding tools such as VSCode. While no prior programming or Python experience is assumed, it does involve coding and is not a managerial overview of data analytics. The course covers the following skills: (1) structured thinking about financial analysis tasks so students can automate them using organized and maintainable code; (2) automating financial data input and output by interacting with financial statement data in Excel, SQL, and XBRL formats; and (3) financial data analytics for an exposure to data analytics packages.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 6030 Accounting-Based Valuation (3 Credits)***Typically offered occasionally*

This course deals with the analysis of financial information to determine value. It synthesizes financial statement analysis, corporate finance, and the valuation of stocks (i.e., investments). The course is divided into two parts. The first part is about how accounting metrics are mapped into stock prices. Students examine various accounting measures (e.g., dividends, free cash flows, book values, earnings) that can be used as inputs for equity valuations, and compare and contrast the different valuation models (e.g., Dividend Discount Model, Free Cash Flows Model, Residual Income Valuation Model, Abnormal Earnings Growth Model). The first part of the course concludes with tools that enable students to infer future implied accounting metrics from equity investments based on what is currently being paid. In the second part of the course, students put the knowledge acquired in the first part into practice to make buy/sell/hold decisions on equity investments involving listed companies.

Grading: Grad Stern Graded**Repeatable for additional credit:** No

Prerequisites: (ACCT-UB 3 OR BUSF-SHU 309) AND Restriction: (Student Group = Dual Deg: BS/BFA @ Stern/Tisch OR Academic Program = UB-Stern Schl Business-Ugrd).

ACCT-GB 6044 Modeling Mergers, Acquisitions, and Buyouts (3 Credits)*Typically offered occasionally*

This course helps students build models of salient corporate events such as acquisitions, leveraged buyouts, public offerings, projects, and securitizations. It is highly relevant for bankers, equity investors, lenders, corporate finance professionals, project financiers, and consultants. The conceptual, practical, and technical knowledge gained in this course can give students a significant competitive edge during interviews, summer internships, and jobs.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 6205 Topics: Adv Comm in Acct (2 Credits)***Typically offered occasionally*

Persuasive communication is a vital component to many aspects of business life. This advanced course in communications blends theoretical models for effective persuasion with practical application of course material in simulated accounting settings. Exercises focus on communicating to potential audiences of internal and external colleagues, including peers, senior managers, clients, and potential new business partners.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 6300 Financial Statement Modeling (3 Credits)***Typically offered occasionally*

Making educated decisions today by forecasting operating and financial performance is a critical exercise for owners, managers, consultants, investment bankers, creditors, equity and credit analysts, and investors such as private equity groups, hedge funds, institutional investors and individuals. As we are ineluctably constrained by our inability to predict the future, financial projections are rarely perfect. Nonetheless, we endeavor to model several scenarios predicated on historical and anticipated results to derive various conclusions. There are myriad variables, which can certainly be incorporated into projections. However, the best financial model is always the one that is stable and robust, yet simple and easy to build, navigate and audit.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 6302 Financial Reporting & Analysis (3 Credits)***Typically offered occasionally*

The course will cover an in depth examination of financial report disclosures, with an emphasis on how firms use financial reporting to achieve such ends as managing earnings or keeping debt off of the balance sheet. By the end of the course, students will have an appreciation for what information is missing from the primary financial statements, the knowledge to understand the content of important footnotes, and the tools to conduct financial analyses using the information contained therein. The course will use a combination of textbook problems, Harvard cases, and most importantly, actual financial report disclosures. The course is geared for students going into public accounting, investment banking, equity research, or consulting.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 6313 Auditing (3 Credits)***Typically offered occasionally*

In today's accounting environment it is critical that employees at all levels understand the auditing process, including the theory, philosophy, and practice of auditing and the ethical implications of auditing decisions. This course provides an understanding of the history and regulatory environment of the auditing profession and the philosophy of the auditing process, thus providing students with the skills necessary for effective decision-making in regard to auditing, financial reporting, and ethics. Critical thinking and communication skills are developed through a variety of means including case analyses, qualitative and quantitative problem solving, regulatory interpretation and the use of information technology tools.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 6315 Accounting Information Systems (3 Credits)***Typically offered occasionally*

The course explores the role of information technology (IT) in corporate strategy with specific attention paid to the Internet. Different Internet business models are identified and are used to explain competitive practices. Cases and lectures illustrate how technology is used to gain and sustain a competitive advantage. The course also describes different Internet technology infrastructures and identifies issues in managing a firm's technology as a strategic asset.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**Prerequisites:** (ACCT-UB 3 OR BUSF-SHU 309) AND Restriction: (Student Group = Dual Deg: BS/BFA @ Stern/Tisch OR Academic Program = UB-Stern Schl Business-Ugrd).**ACCT-GB 6317 Accounting for Financial Instruments (3 Credits)***Typically offered occasionally*

Accounting for Financial Instruments Description of Course: This course provides a conceptually sound and comprehensive treatment of the complex and imperfectly consistent financial reporting rules for financial instruments and structured financial transactions. The following terminology clarifies what this means. • Financial reporting rules include both accounting and disclosure requirements. • A financial instrument may be a financial asset or a financial liability. A financial asset is the right to receive cash or other financial instruments or to exchange financial instruments on favorable terms. A financial liability is the obligation to pay cash or other financial instruments or to exchange financial instruments on unfavorable terms. • Structured financial transactions typically involve multiple financial instruments or transactions. Securitizations and repurchase agreements are examples of structured financial transactions. • Structured financial transactions generally unbundle and repackage the risk and value of the financial instruments involved in the transactions, thereby enabling the counterparties to obtain desired economic, financial reporting, regulatory capital, and tax outcomes. o Frequently (but not universally) desired financial reporting outcomes include: income management through realization of gains or losses on sale; off-balance sheet accounting (i.e., reduced reported debt and thus leverage) for collateralized financing transactions; hedge accounting (which reduces reported income volatility for the hedging relationship); preferred financial statement classification and/or presentation; and reduced disclosure.

Grading: Grad Stern Graded**Repeatable for additional credit:** No

ACCT-GB 6323 Accounting-Based Valuation (3 Credits)*Typically offered occasionally*

This course examines accounting issues that are related to the valuation of a business, business ownership interest, security, and intangible asset. These issues are pertinent to the valuation services provided by the accounting profession. The course is divided into two parts. The first part covers the accounting issues concerning the Foundation of Valuation Theory. The second part covers the accounting issues relevant to the implementation of valuation methods.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 6326 Advanced Accounting Concepts (3 Credits)***Typically offered occasionally*

Advanced Accounting Concepts This course concentrates on events causing material discontinuities in financial statements thereby complicating analyses and projections. These include mergers and acquisitions, the development of consolidated financial statements, related analytical issues such as taxes and selected reorganization issues such as spinoffs, splitoffs, IPOs, LBOs and Fresh Starts. It also covers accounting for companies that operate in multiple currencies and selected financial instruments.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 6331 Advanced Managerial Accounting (3 Credits)***Typically offered occasionally*

This course is a follow-up to the Principles of Managerial Accounting course. Recall that the managerial accounting function is conceived of as (i) providing decision support to managers and (ii) facilitating operational and management control. The Principles course focused on decision making using accounting information in relatively simple settings and also introduced management control systems. The objective of this course is to:

- Further your ability to critically understand a firm's reporting systems, in particular the strengths and weaknesses of its cost accounting systems, as well as further your ability to analyze business decisions systematically and logically. Going beyond the Principles course, we examine:

1. Long-term product planning using Activity Based analysis versus short-term capacity management and the maximization of contribution margin throughput.
2. Single person decision making under uncertainty and the value of information – in particular accounting information.
3. Scope economies arising from resource sharing under uncertainty and the limitations of Activity Based profitability statements in the presence of scope economies.
4. Long-horizon decisions (capital budgeting)

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 6380 Taxation of Individual & Business Income (3 Credits)***Typically offered occasionally*

The purpose of this course is to develop, on a sound conceptual base, a basic understanding of federal income taxation to provide tools for a practical application to business and non-business situations. Includes such topics as capital asset and property transactions, business and personal deductions, depreciation, depletion, accounting methods and periods, retirement plans, tax credits and the alternative minimum tax system. While the emphasis is on business income of individuals, the course also provides an introduction to the taxation of corporations and partnership.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 6415 Internal Controls & Accounting Information Systems (4 Credits)***Typically offered occasionally*

The course explores the role of information technology (IT) in corporate strategy with specific attention paid to the Internet. Different Internet business models are identified and are used to explain competitive practices. Cases and lectures illustrate how technology is used to gain and sustain a competitive advantage. The course also describes different Internet technology infrastructures and identifies issues in managing a firm & #8217s technology as a strategic asset.

Grading: Grad Stern Graded**Repeatable for additional credit:** No**ACCT-GB 6416 Data Analysis & Management (4 Credits)***Typically offered occasionally*

Data Analysis & Management he practice of auditing and accounting is fundamentally tied to data and our ability to analyze it. Whether the data resides in spreadsheets or databases, text documents or public web sites, we can use it to gain valuable insights into the financial performance of a business. You may also hear popular terms like data science, big data, and advanced analytics and wonder what they mean for a career in industry or professional services. This course provides concepts and tools for making sense of data and performing data analysis. From simple calculations to sophisticated statistical models, data analysis calls for asking the right questions; acquiring, transforming, and analyzing data; and effective presentation of results. We introduce concepts in data management and analysis, review the use of spreadsheets and SQL (Structured Query), and introduce tools for visual analytics and statistical programming

Grading: Grad Stern Graded**Repeatable for additional credit:** No