

Master of Accounting

All graduate and undergraduate business degree programs at Kennesaw State University are accredited by AACSB International—The Association to Advance Collegiate Schools of Business (<http://www.aacsb.edu>). The accounting degree programs also hold specialized AACSB accounting accreditation.

Mission Statement Michael J. Coles College of Business

The Coles College of Business strives to provide high quality, applied business education in a collegial, intellectually stimulating, and supportive learning and working environment. Committed to innovative pedagogy and continuous improvement, the college seeks to offer undergraduate and graduate programs of study that connect theory to practice, promote critical thinking, and engage students in active and collaborative learning. Predominantly serving working residents of metropolitan Atlanta and the

broader Northwest Georgia region, we aspire to prepare our students to provide effective and ethical business leadership in an increasingly complex, technologically sophisticated and interdependent world. We select and retain a diverse and talented pool of faculty and staff who uphold the professional standards of their respective disciplines. Consistent with our mission, Coles College faculty produce quality applied, discipline-based and learning and pedagogical scholarship. We treat individuals with integrity and respect. Faculty and staff are provided opportunities for training, development, and career enhancement.

Revised February 23, 2004

Explanation of Changes to the MAcc Program

The previous MAcc program requirements of 36 credit hours included six required MBA courses (18 hours) and six accounting and tax electives (18 hours). For many years, this structure reflected the accounting profession's continually intensifying focus on business practices.

Accounting coursework was obviously viewed as important, however, the business context was considered at least as important. The change from 36 to 30 credit hours is reflective of the renewed focus on accounting.

Over the past few years, though, the focus of the accounting profession has shifted back to what had been its traditional primary focus of accounting (both financial and managerial), auditing and information systems. This shift was caused by recent financial reporting failures (Enron, WorldCom, etc.), coupled with federal legislation (Sarbanes-Oxley) that was intended to avoid future scandals and to provide appropriate sanctions against those who violate the public trust.

The new focus on financial information quality distinguishes KSU's MAcc program as highly responsive and relevant to the current business environment. Our graduates will have solid grounding in financial reporting enabling them to meet the demands of the accounting profession.

The New Structure

This new structure provides strong grounding in the field of accounting and gives students the opportunity to pursue specialization in related fields such as information systems and tax. The 30 credit hours include

- Five required accounting courses (15 hours)
- One required course in Business Negotiations (BLAW 8340, 3 hours)
- Four general elective courses (12 hours)
- ACCT 8000 may not be used to satisfy MAcc degree requirements
- Two must be accounting courses (ACCT)
- Two may be from KSU's Career Growth MBA or Master of Science Information Systems (MSIS) programs
- Four may be tax courses (ACCT)

Students without an undergraduate business or accounting degree may need to satisfy business foundation courses and accounting prerequisites. Details follow.

The Old MAcc Curriculum vs. the New MAcc Curriculum

Current students accepted and enrolled in the MAcc program prior to the 2005-2006 academic year and who have completed three or more graduate business courses should continue to follow the catalog under which they entered the program. However, recently accepted and enrolled students who must complete accounting prerequisites and who have not yet taken 8000-level graduate courses must follow the new curriculum. Seek advice from the Graduate Business Office.

Career Growth MBA Students

The following parameters apply to MBA students who wish to take 8000-level accounting courses as their MBA electives: (See details in the program description below.)

- Must complete ACCT 8000, which is a prerequisite for all MAcc graduate courses
- Must hold a baccalaureate degree in accounting or must complete all undergraduate accounting prerequisite courses required for MAcc students
- May take ACCT 8990 as an elective only after completion of 12 hours (four 8000-level, graduate courses) including ACCT 8100 and ACCT 8400
- May not use ACCT 8990 to satisfy MGT 8999

General Requirements for Admission to the MAcc Program

Admission to the MAcc program is granted to those persons showing high promise of success in graduate accounting study. The requirements for all applicants are:

- Baccalaureate degree from an institution accredited in a manner accepted by KSU.
- Minimum cumulative adjusted grade point average of 2.80 on a 4.0 scale.
- Minimum total score of 500 on the Graduate Management Admissions Test (GMAT).
- Minimum of two years of significant business experience is strongly desired.
- When there is a conflict in the indicators of success from the GPA and GMAT, exceptions may be made if the applicant's educational background, excellence in performance in outside activities, creativity and leadership,

or accomplishments in business and professional activities are sufficient to indicate success in the program. At a minimum, a professional résumé, two letters of recommendation, and a personal statement of objectives will be required to determine the appropriateness of an exception.

International applicants have additional requirements; see page 19 of this catalog.

Transfer Credit

Students may transfer a maximum of six semester hours of graduate course work with grades of B or better taken at an institution accredited in a manner acceptable to KSU provided the transfer hours are made prior to the last 24 hours of course work. These courses may be no more than six years old at the time of acceptance, and they must be relevant to the MAcc program. Special hardship cases, such as job transfers, will be decided on an individual basis by the program director. The transfer of credit for course work completed at another institution will be approved only under the following conditions:

1. The course was completed at an institution accredited in a manner accepted by KSU.
2. A minimum grade of "B" was received in the course.
3. The course was restricted to graduate students only.
4. The content of the course corresponds to that of a course required or permitted in the student's program at Kennesaw State University.
5. The credit to be considered for transfer will not be more than six years old at the time the student enters Kennesaw State University.
6. A request for consideration of transfer credit must be submitted to the director of the MAcc program by the student concerned during the first semester of residence here. The request must indicate the specific course(s) for which transfer credit is sought. A copy of the other institution's transcript and a course description from the catalog must be submitted. A course outline may also be required.

Grades

Expectations for satisfactory graduate level student performance are detailed in the Academic Policies section of this catalog.

Grades and hours earned in the business foundation courses are included in computing graduate grade point average. As and Bs are expected.

Students who must take the undergraduate accounting prerequisite courses must obtain an average grade of "B" or better in those courses. Classes may be retaken to achieve this average.

Petition to Graduate

Each MAcc student must petition to graduate the semester prior to completion of program requirements. To request a petition, use this form: http://coles.kennesaw.edu/gbo/grad_petition.htm. The Graduate Business Office will prepare a petition and e-mail it to the student's KSU e-mail address. Directions on filing the petition with the Office of the Registrar are included.

Admission Criteria for Non-Degree Students

Accounting professionals seeking to take courses to meet continuing education requirements and others who wish to earn graduate credit by taking MAcc courses, but who do not wish to work toward a MAcc degree, may apply for admission as a non-degree/post-baccalaureate student. The requirements for admission to this status are:

- Baccalaureate degree from a school accredited in a manner acceptable to Kennesaw State University, and
- Minimum undergraduate adjusted grade-point average of 2.8 on a 4.0 scale.

Since all applicable business foundation courses and accounting prerequisites must be met prior to taking any graduate classes, this option is primarily for those with an accounting degree and background. To apply, visit <http://coles.kennesaw.edu/gbo>, select Applying to Kennesaw. Check "MAcc non-degree" on the application. Degree-seeking students are given priority in scheduling and admission to classes.

Changing from Non-Degree to Degree Status

Students who wish to work toward a MAcc degree should not enter as non-degree/post-baccalaureate students. Only in special circumstances will a student admitted as a non-degree/post-baccalaureate student be allowed to enter the MAcc program. In those rare cases where a student is subsequently accepted to the MAcc program, no more than nine semester hours completed as a non-degree/post-baccalaureate student may be applied toward the MAcc degree, and the decision of whether to allow those hours to be applied will be made on an individual basis by the MAcc program director. A student must submit a satisfactory GMAT score upon completion of nine semester hours in order to continue study in the MAcc program regardless of grades achieved in courses completed as non-degree.

Readmission to the Master of Accounting

Any graduate student who has a break in attendance of one calendar year or more must apply for readmission to the MAcc program. Students applying for readmission must meet all admissions criteria in place at the time of readmission including minimum GPA and GMAT scores. The six-year time limit for degree completion applies. For details on readmitting, see Readmission to Graduate Study in the Graduate Admission section of this catalog. Complete the application at <https://www.applyweb.com/apply/ksu/menu.html>. Select "Create Your Account."

Master of Accounting

The Master of Accounting program is made up of these four course groupings: business foundation courses, accounting prerequisites, core courses, and electives. All students complete the required 18 credit hours of prescribed core accounting and business courses and 12 credit hours of accounting electives for a total of 30 credit hours.

Those students without a bachelor's degree in business may have to complete up to 12 additional credit hours of business foundation courses, while those students without an undergraduate degree in accounting may have to complete up to 12 additional credit hours of accounting prerequisite courses. Applicants admitted to the MAcc program are advised in their acceptance letters which foundation requirements and/or accounting prerequisites, if any, must be satisfied. Any business foundation courses must be completed before any graduate business electives are taken. All accounting prerequisites must be completed before MAcc accounting courses are begun.

Business Foundation Requirements

Foundation requirements are the knowledge and skills of a broad set of business disciplines including accounting, business law, economics, finance, management, marketing, and statistics and math. Academic preparation in these disciplines is necessary prior to advanced study in business and accounting. A bachelor's degree in business or accounting typically satisfies all foundation requirements. As an alternative, the Coles College of Business offers six two-credit-hour courses (for a maximum of 12 credit hours) that collectively satisfy these requirements. The course(s) required are determined for each student based on a thorough analysis of college transcripts showing prior academic course work. This table summarizes the foundation requirements and options for satisfying them.

Foundation requirements are satisfied by successfully completing or by completing undergraduate course(s) with a grade of "C" or higher in which is the KSU equivalent of ...
GBA 6101-Accounting Foundations	Financial accounting and managerial accounting	ACCT 2100 and ACCT 2200
GBA 6102-Finance Foundations	Finance principles	FIN 3100
GBA 6103-Statistics and Math Foundations	Inferential statistics and algebra	ECON 2300 and MATH 1101
GBA 6201-Economics Foundations	Microeconomics and macroeconomics	ECON 2100 and ECON 2200
GBA 6202-Management Foundations	Management principles or organizational behavior	MGT 3100 or MGT 4160
GBA 6203-Marketing and Law Foundations	Marketing principles and business law and ethics	MKTG 3100 and BLAW 2200

Notes:

- Undergraduate courses used to satisfy the foundation courses must be from an institution accredited in a manner acceptable to the Coles College of Business.
- Foundation requirements must be satisfied at the beginning of the MAcc program, typically within the first or second semester of study.
- Enrollment in 8000-level graduate courses is restricted until foundation requirements are met.
- Creative scheduling enables students to complete six foundation courses in a single semester. Courses are offered in fall and spring semesters only in sequential five-week segments. Two courses are offered the first five weeks of the semester, two in the middle five weeks, and two in the last five weeks.
- Grades and hours earned in the GBA foundation courses are included in computing graduate grade point average; however, none of the hours may be used to satisfy any portion of the core or elective requirements or to meet the 30-credit-hour minimum degree requirement.
- Admission to the MBA, MAcc, or WebMBA program is required to enroll in these courses.
- Students preparing to sit for the CPA exam and who do not have an undergraduate or advanced degree in business may choose to take undergraduate business courses in order to meet the 24-hour minimum requirement of courses in business required by the CPA. (See column three in the table above for course numbers.)

Credit Hours

Accounting Prerequisites Courses

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Students without an undergraduate degree in accounting will have to complete up to 12 additional credit hours of accounting prerequisite courses. These four courses are:

- ACCT 3100 Intermediate Financial Accounting & Auditing* 3
- ACCT 3300 Accounting Information Systems* 3
- ACCT 4050 Intermediate Financial Accounting II* 3
- ACCT 4150 Auditing and Assurance* 3

Notes:

1. KSU students must earn an average grade of B or better in these courses. Courses may be repeated to achieve the B average. Students may not take any 8000-level accounting courses until they have satisfied this requirement.
2. ACCT 3100 must be taken before ACCT 3300, 4050, and 4150. (All three may be taken together.) Students may choose a maximum of two graduate courses (MBA; MSIS) to take along with ACCT 3100.
3. Students who plan to concentrate in taxation must also complete ACCT 3200 Concepts in Taxation or its equivalent. ACCT 3200 may be taken in conjunction with ACCT 3100.
4. ACCT 3100, 3300, and 4050 are offered each semester while ACCT 4150 is offered in fall and spring semesters only.
5. Acceptable courses for students from other institutions include four courses (12 semester hours) above the introductory accounting sequence (generally 3000- and 4000-level courses) that are similar in content to the accounting prerequisites listed above. Students must earn an average grade of B or better in these. Courses may be repeated at KSU to achieve the B average.
6. Undergraduate course numbers relate to KSU; equivalent courses may be completed at other accredited institutions.

Core Requirements (six courses)

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Before taking the following six required core courses, students must be admitted to the MAcc program and have completed all required business foundation and accounting prerequisite courses:

	Credit Hours
1. ACCT 8100 Theory of Business Reporting	3
2. ACCT 8220 Issues in Managerial Accounting	3
3. ACCT 8230 Studies in Accounting Information Systems	3
4. ACCT 8400 Seminar in Auditing	3
5. BLAW 8340 Business Negotiation	3
6. ACCT 8990 Forensic Accounting (The Capstone Course)	3

Notes:

1. ACCT 8990 is offered in spring semester only.
2. Before taking ACCT 8990, students must complete 12 hours (four graduate, 8000-level courses) including ACCT 8100 and ACCT 8400.
3. Students must submit a request for permission to register for this course before priority registration begins. Use this online form: <http://coles.kennesaw.edu/gbo/mgt8999.htm>.

Elective Requirements (four courses)

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Students select a total of four electives from one of the following two options:

Option A: General Electives (four courses)

1. Students must select at least two elective courses from 8000-level courses with the ACCT prefix including tax courses.
2. Students may select up to two 8000-level non-accounting courses included in KSU's Career Growth MBA Program except ACCT 8000, which may not be used to satisfy MAcc degree requirements.
3. With the approval of the accounting department chair, students wishing to emphasize in information systems may take up to two elective courses related to that area of study that are listed under the Master of Science Information Systems program (MSIS; IS prefix). (Course descriptions are in this catalog.) Permission to register for such courses must be obtained from the MSIS director.

	Credit hours
• ACCT 8110 Advanced Business Reporting	3
• ACCT 8270 Accounting and Legal Issues in International Business	3
• ACCT 8300 Seminar in Valuation of Closely Held Businesses	3
• ACCT 8400 Seminar in Auditing	3
• ACCT 8900 Special Topics in Accounting	3
• ACCT 8940 Directed Studies in Accounting and Taxation	3
• ACCT 8950 Special Projects in Accounting	3

Option B: Tax Concentration (four tax courses)

1. Students planning to concentrate in taxation (ACCT 8510, 8520, 8530, 8550, or 8570) must first complete ACCT 3200 Concepts in Taxation or its equivalent.
2. Students may elect to take all five tax courses and substitute one tax course for one of these core courses: ACCT 8100, ACCT 8220, or ACCT 8230. Accounting prerequisites for these three courses will not be waived.
3. Students who complete a minimum of four tax classes may request (at the time they petition to graduate) to have the words "Tax Concentration" printed on their diploma.

• ACCT 8510 Tax Research and Procedure	3
• ACCT 8520 Corporate Tax and Shareholders	3
• ACCT 8530 Taxation of Flow-Through Entities	3
• ACCT 8550 Estate and Gift Taxation	3
• ACCT 8570 Selected Topics in Taxation	3

Program Totals (10 graduate courses) - **30**

Program Totals (10 graduate courses, 4 accounting prerequisites) - **42**

Program Totals (10 graduate courses, 4 accounting prerequisites, six business foundations) - **54**

Core Offerings, ACCT 8990, and Electives:

Students may join the MAcc in any semester; core and elective courses are offered as follows:

- * Fall Semester – ACCT 8100, ACCT 8220, and ACCT 8400
- * Spring Semester – ACCT 8230, ACCT 8990, and BLAW 8340
- * Electives are typically offered once a year.

Fast, Accelerated, and Self-Paced Tracks:

Students may move through the MAcc program on the fast track, accelerated track, or self-paced track. These tracks include graduate classes only and assume all required business foundation courses and/or accounting prerequisites have been met.

Fast Track – Students who begin graduate classes in summer or fall could complete the program in one year (three semesters) if they complete the courses listed in these examples:

Beginning summer:

- Summer (2) Two electives
- Fall (4) ACCT 8100, ACCT 8200, ACCT 8400, one elective
- Spring (4) ACCT 8230, BLAW 8340, ACCT 8990, one elective

Beginning fall:

- Fall (4) ACCT 8100, ACCT 8200, ACCT 8400, one elective
- Spring (4) ACCT 8230, BLAW 8340, ACCT 8990, one elective
- Summer (2) Two electives

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Accelerated Track – Students who begin graduate classes in spring could complete the program in one and one-half years (four semesters) if they choose the number of courses listed in these examples:

Beginning spring:

- Spring (4) ACCT 8230, BLAW 8340, two electives
- Summer (2) Two electives
- Fall (4) ACCT 8100, ACCT 8200, ACCT 8400, one elective
- Spring (1) ACCT 8990

Or

- Spring (3) ACCT 8230, two electives
- Summer (2) Two electives
- Fall (3) ACCT 8100, ACCT 8200, ACCT 8400
- Spring (2) BLAW 8340, ACCT 8990

Self-Paced Track – Students who prefer a self-paced track may take courses each semester that fit their schedule as long as the program is completed within the allotted six year time limit.

Course Descriptions

The figures shown after the course number and title of the course signify the number of class hours per week, the number of laboratory hours per week, and the semester hours of credit for the completed course. Thus, the entry 3-0-3 denotes three hours of class, zero hours of laboratory, and three hours of credit.

Business Foundation Course Descriptions:

(These six courses do not count toward the 30-credit hour degree requirements.)

GBA 6101. Accounting Foundations. 2-0-2.

This course will cover the fundamental concepts of managerial and financial accounting. Topical coverage will include financial statement analysis, financial decision making, the use of accounting information in managing a business, and managerial problem solving.

NOTE: This course satisfies foundation requirements only.

GBA 6102. Finance Foundations. 2-0-2.

This course will cover the fundamental concepts of corporate and managerial finance. Topical coverage will include the time value of money, valuation of bonds and stocks, financial analysis, working capital management, capital budgeting, and capital structure. NOTE: This course satisfies foundation requirements only.

GBA 6103. Statistics and Math Foundations. 2-0-2.

This course will cover the basics of inferential statistics, math (principally algebra), and selected computer analysis software. Topical coverage will include the descriptive statistics,

inferential statistics including business-related hypothesis testing, college algebra fundamentals, and statistical tools for managerial problem solving and decision making. NOTE: This course satisfies foundation requirements only.

GBA 6201. Economics Foundations. 2-0-2.

This course will cover the basics of economics necessary to understand the micro- and macroeconomic environments of business. Topical coverage will include price/output relationships, income distribution and resource allocation mechanisms, socioeconomic systems, national income and employment, and money and banking systems. NOTE: This course satisfies foundation requirements only.

GBA 6202. Management Foundations. 2-0-2.

This course will cover the basics of management theory and practice. Topical coverage will include leadership, strategy, human resource management, business planning, and operations and service management. NOTE: This course satisfies foundation requirements only.

GBA 6203. Marketing and Law Foundations. 2-0-2.

This course will cover the fundamental concepts of business law, ethics, and environment, and the basic concepts of marketing. Topical coverage will include the Uniform Commercial Code (UCC), contracts, managerial and business ethics, the role of business in society, product planning, pricing, and promotional activities, marketing research, physical distribution, and product and customer support. NOTE: This course satisfies foundation requirements only.

Accounting Prerequisites Course Descriptions:

(These courses do not count toward the 30-credit hour degree requirements. The prerequisites for each course are for graduate business students only.)

ACCT 3100. Intermediate Financial Accounting & Auditing. 3-0-3.

Prerequisite: ACCT 2100 and ACCT 2200.

Focuses on problems and issues related to the collection, analysis, and reporting of external and internal information. Includes theory and applications in financial accounting and auditing within the framework of accounting as an information system.

ACCT 3200. Concepts in Federal Taxation. 3-0-3.

Prerequisite: ACCT 3100 or equivalent.

Focuses on the fundamental principles and concepts applicable to tax liability determination and tax planning, including an introduction to tax research methodology.

ACCT 3300. Accounting Information Systems. 3-0-3.

Prerequisite: ACCT 3100 or equivalent.

A continuation of accounting transaction processing concepts; internal controls and systems analysis and design.

ACCT 4050. Intermediate Financial Accounting II. 3-0-3.

Prerequisite: ACCT 3100 or equivalent.

A continuation of intermediate financial accounting theory and applications, with a focus on detailed technical topics and specialized problems.

ACCT 4150. Auditing and Assurance. 3-0-3.

Prerequisite: ACCT 3300 or equivalent.

A continuation of audit theory with a focus on specific applications to financial reporting. Also covers other types of attestation and assurance services with a focus on the concepts of risk, control, evidence, and ethics.

Master of Accounting Course Descriptions:**ACCT 8100. Theory of Business Reporting. 3-0-3.**

Prerequisite: Admission to the MAcc program or ACCT 8000 and ACCT 4050 or their equivalents.

A study of financial accounting theory, including current and future business reporting models.

ACCT 8110. Advanced Business Reporting. 3-0-3.

Prerequisite: ACCT 8100.

A study of complex business reporting topics, e.g., accounting for post employment benefits, stock compensation, and an examination of financial statement analysis techniques.

ACCT 8220. Issues in Managerial Accounting. 3-0-3.

Prerequisite: Admission to the MAcc program or ACCT 8000 or its equivalent.

A study of current issues and approaches to solving comprehensive problems in the area of managerial accounting.

ACCT 8230. Studies in Accounting Information Systems. 3-0-3.

Prerequisite: Admission to the MAcc program or ACCT 8000 and ACCT 3300 or its equivalent.

Current issues in the area of accounting information systems including an overview of contemporary information systems technology management.

ACCT 8270. Accounting and Legal Issues in International Business. 3-0-3.

Prerequisite: Admission to the MAcc program or ACCT 8000 and ACCT 3300 or their equivalents.

An introduction to accounting, control and legal issues unique to the planning, execution, control and evaluation of international business activities.

ACCT 8300. Seminar in Valuation of Closely Held Businesses. 3-0-3.

Prerequisite: Admission to the MAcc program or ACCT 8000 and ACCT 3300 or their equivalents.

An examination of the principles of business valuation, with an emphasis on the valuation of non-publicly traded, closely-held entities, including both corporate and non-corporate businesses.

ACCT 8400. Seminar in Auditing. 3-0-3.

Prerequisite: Admission to the MAcc program or ACCT 8000 and ACCT 4150 or their equivalents.

A study of financial audits, assurance services, and internal audits. Emphasis is on current developments.

ACCT 8510. Tax Research and Procedure. 3-0-3.

Prerequisite: Admission to the MAcc program or ACCT 8000 and ACCT 3200 or their equivalents.

An introduction to the U.S. federal tax system, including research processes, tax practice, and procedural issues. This course is intended to strengthen students' problem solving and communication skills in a tax research setting. Electronic tax research services are used in the search for applicable tax authority.

ACCT 8520. Corporate Tax and Shareholders. 3-0-3.

Prerequisite: Admission to the MAcc program or ACCT 8000 and ACCT 3200 or their equivalents.

A study of the federal income taxation of corporations and shareholders. Topics covered include corporate contributions, distributions of shareholders, stock redemptions, and corporate liquidations.

ACCT 8530. Taxation of Flow-Through Entities. 3-0-3.

Prerequisite: Admission to the MAcc program or ACCT 8000 and ACCT 3200 or their equivalents.

An advanced study of the federal income taxation of flow-through entities, including partnerships, S Corporations and Limited Liability Companies. Topics include contributions and distributions from a flow-through entity; reporting of profits, gains and losses; complete and partial liquidations; and the partnership special allocation rules.

ACCT 8550. Estate and Gift Taxation. 3-0-3.

Prerequisite: Admission to the MAcc program or ACCT 8000 and ACCT 3200 or their equivalents.

A study of federal estate and gift tax laws involved in inter vivos and testamentary transfers of property. Tax-planning techniques designed to minimize transfer taxes and ensure the orderly transfer of assets to succeeding generations are explored, as are the use of outright and charitable gifts, trusts, and generation skipping transfers.

ACCT 8570. Selected Topics in Taxation. 3-0-3.

Prerequisite: Admission to the MAcc program or ACCT 8000 and ACCT 3200 or their equivalents.

An intensive study of selected topics of current interest, which might include, among others, advanced corporate taxation, state and local taxation, deferred compensation, and accounting periods and methods.

ACCT 8900. Special Topics in Accounting. 1-3. (Repeatable).

Prerequisite: Admission to the MAcc program or ACCT 8000 or its equivalent and approval of instructor and department chair prior to registration.

Selected contemporary topics in accounting of interest to faculty and students.

ACCT 8940. Directed Studies in Accounting and Taxation. 1-3. (Repeatable not to exceed 6 semester hours).

Prerequisite: Admission to the MAcc program or ACCT 8000 and approval of instructor and department chair prior to registration.

Special topics of an advanced or specialized nature not in the regular course offerings.

ACCT 8950. Special Projects in Accounting. 1-3. (Repeatable).

Prerequisite: Admission to the MAcc program or ACCT 8000 and approval of instructor and department chair prior to registration.

Special projects for students who wish to pursue advanced work on a particular subject in a specialized area of accounting.

ACCT 8990. Forensic Accounting. 3-0-3.

Prerequisite: Admission to the MAcc program or ACCT 8000 and completion of 12 hours of 8000-level graduate courses including ACCT 8100 and ACCT 8400 before registering for this course. Before registration, students must submit this online form: http://coles.kennesaw.edu/gbo/grad_petition.htm.

This course, which is offered in spring semester only, examines current issues in forensic accounting and fraud investigation, including the nature of fraud, who commits fraud, types of fraud (fraudulent financial reporting, asset misappropriation, etc.), fraud prevention, fraud detection, and fraud investigation / prosecution. The course is designed for graduate accounting students with strong backgrounds in financial accounting and auditing. The course will be taught in a seminar format with a great deal of interaction in class.

BLAW 8340. Business Negotiation. 3-0-3.

Prerequisite: Admission to the MAcc program or ACCT 8000 or its equivalent.

This course immerses participants in negotiation and legal theories applicable to commercial and financial transactions, enterprises, and global business relationships. The focus is on negotiating business deals and ventures.