

GRADUATE MANAGEMENT ACCOUNTING (NACCT)

NACCT 5520 - Advanced Accounting (3 Credits)

Detailed analytical study of special issues and situations in financial accounting. Continuous emphasis is placed on the relationship between theory and practice to reflect the latest professional pronouncements. Highly technical topics related to corporation, partnership, government, and not-for-profit organizations, with a focus on business combinations and the particular accounting challenges that they present.

Enrollment Information: Enrollment limited to: MPS in Management-Accounting Specialization students.

Last Four Terms Offered: Fall 2024, Fall 2023, Fall 2022, Fall 2021
Schedule of Classes (<https://classes.cornell.edu/>)

NACCT 5521 - Cost Accounting (3 Credits)

Cost Accounting and Management Control is a senior seminar focused on managerial decision making and uses of internal accounting data (i.e., revenue and costs; incentive contracts; forecasts; etc.). You will integrate knowledge acquired in your undergraduate accounting courses with that from other courses, readings from current academic and professional literature, and related articles to sharpen skills related to cost assessment, performance evaluation, and managerial control. This course is designed to explicitly consider the role of uncertainty and other statistical issues when making corporate decisions. For the most part, this course is a selected topics course; focusing on topics intimately related with managerial decision making.

Enrollment Information: Enrollment limited to: MPS in Management-Accounting Specialization students.

Last Four Terms Offered: Spring 2025, Spring 2024, Fall 2022, Fall 2021
Schedule of Classes (<https://classes.cornell.edu/>)

NACCT 5530 - Auditing and Assurance (3 Credits)

Theory and practice of independent examination of financial statements. Discussion of relationships with clients; working papers, assurance procedures, including evaluations of internal controls, accounting principles, risk assessment, liability, and professional ethics.

Enrollment Information: Enrollment limited to: MPS in Management-Accounting Specialization students.

Last Four Terms Offered: Fall 2024, Fall 2023, Fall 2022, Fall 2021
Schedule of Classes (<https://classes.cornell.edu/>)

NACCT 5532 - Fraud Examination (3 Credits)

Fraud Examination is a senior seminar designed to allow you access to theories of fraud examination, to develop an understanding of the fraud examination process, and to provide a background in fraud-related issues.

Last Four Terms Offered: Spring 2025, Spring 2024, Spring 2023, Spring 2022

Learning Outcomes:

- Develop effective communication skills in finance.
- Attain analytical and functional competency in basic business and economic skills.
- Demonstrate working knowledge of ethics and ability to apply to real world settings.
- Demonstrate ability to solve practical business problems and make an impact in real world and society.
- Develop skills to be critical consumers of business information and research.

Schedule of Classes (<https://classes.cornell.edu/>)

NACCT 5545 - Special Topics in Financial Reporting (1.5 Credits)

Last Four Terms Offered: Spring 2025

Schedule of Classes (<https://classes.cornell.edu/>)