The accounting curriculum prepares students to sit for the Certified Public Accounting (CPA) examination. In New Jersey, students need 150 semester hours of college credits. The undergraduate accounting program combined with the Master of Science in Accounting is designed to meet this requirement.

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Various discipline-specific concentrations that will prepare students for multiple fields of employment or areas of additional graduate study are noted below. Course requirements for each concentration are explained in detail. The requirements for graduation, in addition to completion of the major area, are listed on "Completing a Graduate Program."
ACCT 651 Professional Auditing (3 Credits)
This course begins with a review the important technical tools and techniques needed to become an auditor. These techniques include the identification of audit objectives, the many types of audit evidence required, the internal control evaluation and control risk assessment. The utilization of statistical sampling tools, and the application specific audit procedures are reviewed. Audit programs are designed for several of the major audit cycles. The course will specifically address the issue of management fraud and other timely topics. Audit reports and standards, analytical procedures, auditing electronic information systems, other services performed by the auditor, as well as ethical and legal liability issues are explored.

ACCT 652 Strategic Profitability Analysis: Accounting for Managers (3 Credits)
This course explores managerial accounting methods that are used in today’s complex manufacturing and service organizations. Focus is on the various aspects of a management accounting system that can be utilized to support primary management tasks or organizing, planning, and controlling through more accurate cost information. Technical topics include advanced issues in the cost-volume-profit analysis and its integration with pricing models, linear programming and regression analysis, pricing models which incorporate activity-based costing, total quality control and related cost measurement, just-in-time purchasing and production, computer integrated manufacturing, and various aspects of performance measurement, budgeting and planning.

Pre-Requisite(s): ACCT 601 Financial Accounting I and BUSI 603 Quantitative Methods For Business Decisions

ACCT 653 Federal Taxation of Business Entities (3 Credits)
This course provides an in-depth review and discussion of current federal tax law with respect to corporations, partnerships, estates, and trusts. A research project concerning a particular aspect of the law is required. The impact of current changes in the tax law that pertain to business entities and the impact on their business strategy are integrated throughout the course.

ACCT 659 Analysis of Financial Statements (3 Credits)
This course brings together skills learned in accounting and finance courses. These skills are applied in a financial statement context where new analytical skills are developed. Important investment theories are reviewed. Operating, investing and financing activities of a firm are analyzed. The student will learn to identify liquidity problems of a firm. Financial forecasting techniques are introduced and skills are developed to assess company performance. Analytical models are presented for predicting financial distress. Methods are developed to measure the adequacy of profitability. The emphasis of the course is to develop evaluative, analytical, and critical thinking skills rather than computational skills.

ACCT 681 Business Law for Managers (3 Credits)
Course provides the graduate student seeking an MS in Accounting from the Department of Business Administration with coverage of the business law topics of the CPA exam. In particular, the course focuses on the law of contracts, agency, real property, bankruptcy, securities regulation, Article 2 (Sales) and Article 3 (Commercial Paper) of the Uniform Commercial Code, debtor-creditor relationships, government regulation and CPA legal ability. This graduate course is an elective course in the MS in Accounting program and required for graduate students who have not had a college level course in business law within the previous five years of entering the MS in Accounting Program.

ACCT 691 Introduction to Fraud Examination (3 Credits)
The student will be introduced to the elements that constitute fraud as well as who commits fraud. This course will cover the various types of fraud, the techniques used to detect fraud and the various anti-fraud initiatives that an organization uses to prevent and/or limit fraudulent acts.

Pre-Requisite(s): ACCT 251 Principles of Accounting I and ACCT 252 Principles of Accounting II or equivalent.

ACCT 754 Contemporary Accounting Issues (3 Credits)
This course provides the theoretical foundations of major accounting issues, the conceptual framework, recent pronouncements of the Financial Accounting Standards Board (FASB), the rationale for revenue and expense recognition and issues of controversy. The statements of the FASB provide the structure for the course. Emphasis is placed on the most recent standards such as accounting for income taxes and post-retirement benefits. Selected specialized industry standards are also examined. Established standards are analyzed from a theoretical standpoint including leases, earnings per share, exchanges of property, and accounting changes. Alternative theories are also explored including references to current research. The course is not a foundation course but one that is intended to build on previous knowledge acquired by the student.

ACCT 755 Master's Thesis (3 Credits)
This course is the capstone of the program. It involves a master’s thesis in an accounting topic that is of interest to the student. Under the direction of the instructor, the student conducts extensive library research connecting some of the many concepts presented to the student over the course of the program. This course is required in the final semester.

ACCT 756 Master's Thesis Continuation (3 Credits)
Required enrollment if a student cannot complete the thesis in one semester.