ACCT 6368 - Forensic Analysis of Corporate Disclosures

**ACCT 6368** Forensic Analysis of Corporate Disclosures (3 semester credit hours) This course examines the mandatory reporting requirements of publicly-traded entities and analysis of the disclosures required by the Securities and Exchange Commission (SEC), the role of the SEC in combating corporate fraud, EDGAR, XBRL, SEC comment letters, and restatements. The course also discusses various voluntary disclosures through which management can disseminate information to the capital markets, including conference calls, management earnings forecasts, and social media. The main focus is on the implications of disclosure for capital market participants. This course is beneficial to students with interests in pursuing careers in auditing (external and internal), corporate accounting or finance, management, consulting, compliance, or public relations. Prerequisite: **ACCT 6332** or equivalent. (3-0) Y