ACCT 6345 Business Valuation (3 semester credit hours) Financial statement based valuation models are studied. Topics include earnings management, income measurement and profitability assessment, discounted cash flow, and accounting-based valuation models. ACCT 2301 will also be counted as a prerequisite. Prerequisite: ACCT 6301 or ACCT 6305 or ACCT 6330 or equivalent. (3-0) Y