

**Accounting**

<b>Contract #</b>	<b>Term</b>	<b>Course</b>	<b>Contract Title</b>	<b>Description</b>
404086	Fall 2018	ACCT 4118	Litigation in fraud and its inequalities of sentencing compared to other crimes.	Though litigation in fraud sentencing has grown harsher since the Sarbanes Oxley Act of 2002, there are still inequalities in prison sentences for fraud versus prison sentences for crimes committed against society. In this contract, we analyze criminal cases of fraud with a focus on employee embezzlement and management fraud proceedings.
404087	Fall 2018	ACCT 4117	Tax Reform effects on democratic leaning states	This contract will analyze the effects on states with higher tax rates (democratic leaning states). I will break down the effects of the new law, which include caps on state and local property, income, and sales taxes of \$10,000, the caps on mortgage indebtedness on new home purchases and deductible interest, and remedies put in place to alleviate tax burden in high tax states. This relates to governmental accounting because it is a review of federal tax policy concerning state governments in high tax states.
406082	Fall 2018	ACCT 4117	The Peculiarity of Chapter 9: Preferential Treatment to Pension and Bond Obligations	This research will highlight the peculiarity of Chapter 9 bankruptcy, known as the municipal bankruptcy. Municipal bankruptcy is rare, but in the last decade, the United States has seen cases of municipal bankruptcy in federal court, and these cases have made news in recent years. There are issues that surround the repayment of certain obligations, and in this project we focus on the repayment going to pensions or bondholders first along with the reasons priority should be given to these two classes of creditors.