

# Accounting (ACTG)

## Courses

### **ACTG 210. Introduction to Financial Accounting. 3 hours.**

Concepts and standards underlying the preparation and analysis of external reports; alternative effects and role of accounting in the business environment and capital markets. Course Information: Previously listed as ACTG 110. Extensive computer use required.

### **ACTG 211. Introduction to Managerial Accounting. 3 hours.**

Management planning and control; cost concepts and measurement; cost accounting systems; analysis of cost and volume-profit relationships; standard costs and variances; and budget preparation. Course Information: Previously listed as ACTG 111. Extensive computer use required. Prerequisite(s): ACTG 210. Accounting majors need a grade of C or better in ACTG 210.

### **ACTG 315. Intermediate Financial Accounting I. 3 hours.**

Theory and standards related to asset valuation, revenue recognition, gain and loss recognition, and their impact on income measurement and financial position. Course Information: For satisfactory progress in the Accounting major, students must receive a grade of C or better in ACTG 315. ACTG 315 may be repeated only once. Transfer credit from another College or University is not accepted for ACTG 315. Prerequisite(s): Average grade of B or higher in ACTG 210 and ACTG 211.

### **ACTG 316. Intermediate Financial Accounting II. 3 hours.**

Selected topics in accounting and financial reporting including: cash flow statements, income taxes, long-term debt and leases, investments, derivative securities, and contingencies and employee retirement benefits and stockholders' equity. Course Information: Prerequisite(s): Grade of C in ACTG 315.

### **ACTG 326. Cost Accounting. 3 hours.**

Design of cost accounting systems; alternate costing methods; costing for decision making; budgeting and performance evaluation. Course Information: Extensive computer use required. Prerequisite(s): Grade of C or better in ACTG 210 and grade of C or better in ACTG 211.

### **ACTG 355. Business Law I: Commercial Transactions. 3 hours.**

Commercial transactions including: contracts, sales of goods, negotiable instruments, and secured transactions. Course Information: Prerequisite(s): A passing grade in ACTG 211 or the equivalent.

### **ACTG 392. Data Analytics for Accountants. 3 hours.**

Provides students with experience in accounting data analytics thinking, key terminology, and hands on experience with analytics tools and techniques. Course Information: Extensive computer use required. Prerequisite(s): Grade of C or better in ACTG 210 and Grade of C or better in ACTG 211 and IDS 270.

### **ACTG 394. Special Topics in Accounting - Undergraduate. 3 hours.**

Investigates selected contemporary accounting topics using readings in both academic and professional journals as well as cases for analysis. Course Information: Prerequisite(s): A passing grade in both ACTG 316 and ACTG 326.

### **ACTG 396. Independent Study in Accounting - Undergraduate. 1-3 hours.**

Independent study in approved topics; written report prepared under the guidance of a faculty member is required. Course Information: Prerequisite(s): Grade of C or better in ACTG 316; and Grade of C or better in ACTG 326; and declaration of a major and submission of form of approval to the department head one week before the beginning of the semester.

### **ACTG 417. Advanced Financial Accounting. 3 or 4 hours.**

Financial accounting theory for business combinations, consolidated financial statements, international transactions and investments, and partnership accounting. Course Information: 3 undergraduate hours. 4 graduate hours. Prerequisite(s): Grade of D or better in ACTG 316.

### **ACTG 435. Auditing. 3 or 4 hours.**

Introduction to the audit function; ethical and legal environment; audit standards; objectives and procedures; materiality and audit risk; sampling; auditing in a computer environment; reporting. Course Information: 3 undergraduate hours. 4 graduate hours. Extensive computer use required. Prerequisite(s): Grade of C or better in ACTG 315.

### **ACTG 436. Advanced Audit. 3 or 4 hours.**

Builds on the skills obtained in the introduction to auditing course and will focus on strengthening students' understanding of fundamental aspects of an audit of financial statements and internal controls over financial reporting. Course Information: 3 undergraduate hours. 4 graduate hours. Extensive computer use required. Prerequisite(s): ACTG 435.

### **ACTG 444. Federal Income Tax for Financial Planning. 3 hours.**

Concepts and provisions of federal income taxation applicable to individual taxpayers, partnerships, individuals and trusts as it relates to certified financial planning careers. Course Information: Credit is not given for ACTG 444 if the student has credit in ACTG 445. Extensive computer use required. Prerequisite(s): Grade of C or better in ACTG 210.

### **ACTG 445. Federal Income Tax I. 3 or 4 hours.**

Concepts and provisions of federal income taxation as applicable to individual taxpayers, partnerships, individuals and trusts. Course Information: 3 undergraduate hours. 4 graduate hours. Credit is not given for ACTG 445 if the student has credit for ACTG 508. Extensive computer use required. Prerequisite(s): Grade of C or better in ACTG 315.

### **ACTG 446. Federal Income Tax II. 3 or 4 hours.**

Concepts and provisions of federal income taxation on corporations and partnerships; special problems in reorganization, liquidations, and personal holding companies. Course Information: 3 undergraduate hours. 4 graduate hours. Extensive computer use required. Prerequisite(s): A passing grade in ACTG 445 or the equivalent.

### **ACTG 447. Tax Research. 3 or 4 hours.**

Provides students with experience in conducting tax research for hypothetical fact patterns similar to those their future clients will face. Course Information: 3 undergraduate hours. 4 graduate hours. Extensive computer use required. Prerequisite(s): ACTG 445; and credit or concurrent registration in ACTG 446.

### **ACTG 456. Business Law II: Business Organizations. 3 or 4 hours.**

Business organizations, including: agency, general partnerships, limited partnerships, corporations, limited liability companies, securities regulations, bankruptcy, suretyship, bailments, real property, wills and trusts, accounting liability. Course Information: 3 undergraduate hours. 4 graduate hours. Prerequisite(s): A passing grade in ACTG 355 or the equivalent.

### **ACTG 465. Governmental and Non-Profit Accounting. 3 or 4 hours.**

Financial transaction analysis and recording system; budget preparation and control; concepts and principles underlying the financial reports of governmental and non-profit organizations. Course Information: 3 undergraduate hours. 4 graduate hours. Prerequisite(s): A passing grade in ACTG 316.

**ACTG 470. Ethical Environment of Business. 3 or 4 hours.**

An examination of the decision making process on both the individual and organizational levels. The effect of moral, legal, and economic factors on the decision making process. Course Information: 3 undergraduate hours. 4 graduate hours. Prerequisite(s): A passing grade in ACTG 211.

**ACTG 474. Accounting Information Systems. 3 or 4 hours.**

Skills and concepts that enable the documentation, design and use of accounting information systems, understanding transaction cycles, sound internal controls, accounting software and the electronic business environment. Course Information: 3 undergraduate hours. 4 graduate hours. Extensive computer use required. Prerequisite(s): Grade of C or better in ACTG 210 and Grade of C or better in ACTG 211; and IDS 200.

**ACTG 475. Database Accounting Systems. 3 or 4 hours.**

Concepts and principles of designing database systems to perform accounting functions, applications of microcomputer accounting software packages systems design tools, and computerized transaction cycles. Course Information: Same as IDS 475. 3 undergraduate hours. 4 graduate hours. Extensive computer use required. Prerequisite(s): A passing grade in both ACTG 211 and IDS 200.

**ACTG 476. Enterprise Accounting Systems. 3 or 4 hours.**

Uses ERP software and analytics to teach transaction processing, internal controls, dashboard design, analytical tools and visual presentation of accounting data used to manage large organizations. Course Information: 3 undergraduate hours. 4 graduate hours. Extensive computer use required. Prerequisite(s): ACTG 475 or equivalent database experience. Recommended Background: Good Excel skills are very helpful; IDS 331 would be an excellent background course.

**ACTG 484. International Accounting. 3 or 4 hours.**

Financial accounting for international operations, multinational managerial accounting and control, comparative international accounting, international reporting issues and international taxation. Course Information: 3 undergraduate hours. 4 graduate hours. Prerequisite(s): Grade of D or better in ACTG 316.

**ACTG 485. Valuation and Analysis. 3 or 4 hours.**

Financial analysis and valuation of firms. Corporate strategies, financial reporting issues and market perceptions. Course Information: 3 undergraduate hours. 4 graduate hours. Extensive computer use required. Prerequisite(s): ACTG 315 and FIN 300 for undergraduate students. One accounting and one finance class or consent of the instructor for graduate students.

**ACTG 492. Accounting Data Analytics. 3 or 4 hours.**

Accounting professionals look at huge financial and transactional data available from multitude of corporate and external sources. Businesses can use information and analytics tools to improve their performance metrics and generate valuable insights. Course Information: 3 undergraduate hours. 4 graduate hours. Extensive computer use required. Prerequisite(s): ACTG 315 and ACTG 326 and ACTG 474; or ACTG 500. Recommended background: Grade of C or better in ACTG 435 and Grade of C or better in ACTG 476.

**ACTG 493. Accounting Cases, Research and Analysis. 3 or 4 hours.**

Examines US GAAP, alternatives, SEC filings and company financial statements, through cases and research projects using various research methodologies. Satisfies research requirements for CPA candidacy. Course Information: 3 undergraduate hours. 4 graduate hours. Prerequisite(s): A passing grade in ACTG 316.

**ACTG 494. Special Topics in Accounting. 1-4 hours.**

Topics rotate in various areas of accounting, including but not restricted to financial, managerial, governmental and nonprofit accounting, law and business ethics. Explores current issues and proposed alternatives. Course Information: Prerequisite(s): Two courses in accounting or finance beyond ACTG 211 and FIN 300 or the equivalent.

**ACTG 495. Competitive Strategy. 4 hours.**

Multidisciplinary analysis of organization strategy and policy, using case method and/or business simulation. Assignments involve extensive library research and oral and written reports. Course Information: Credit is not given for ACTG 495 if the student has credit in IDS 495 or MGMT 495 or FIN 495. Prerequisite(s): Senior standing in the College of Business Administration and completion of all other core courses; or consent of the instructor.

**ACTG 499. Research Experience. 1-3 hours.**

Research experience under the supervision of a faculty member. The faculty member and student will determine the research project. Each student must submit a report and each student must participate at a research event on campus. Course Information: May be repeated to a maximum of 12 hours. Students may register in more than one section per term. Prerequisite(s): Approval of the Department.

**ACTG 500. Introduction to Financial Accounting. 4 hours.**

Concepts and principles of financial accounting for preparation and evaluation of external reports and financial statements. Course Information: Extensive computer use required. Prerequisite(s): Admission to the MBA, M.S. in Accounting or Marketing or Master of Healthcare Administration program.

**ACTG 502. Financial Accounting I. 4 hours.**

Accounting theory and practice related to asset valuation, revenue recognition, and the determination of short-term liabilities; aspects of financial statement analysis related to these issues. Course Information: Prerequisite(s): ACTG 500.

**ACTG 503. Financial Accounting II. 4 hours.**

Contemporary financial accounting issues, including liabilities, pensions, tax allocation, leases, price level reporting, investments, capital transactions and financial statement analysis. Course Information: Prerequisite(s): ACTG 500 and ACTG 502 or the equivalents.

**ACTG 506. Management Accounting. 4 hours.**

Design of cost accounting systems; alternate costing methods; costing for decision making; budget planning and performance evaluation. Course Information: Prerequisite(s): ACTG 500.

**ACTG 508. Federal Income Tax - Graduate. 4 hours.**

Concepts and provisions of federal income taxation generally applicable to individual taxpayers, corporations and partnerships. Course Information: Credit is not given for ACTG 508 if the student has credit for ACTG 445. Prerequisite(s): ACTG 502.

**ACTG 509. Business Law: Commercial Transactions. 4 hours.**

Commercial transactions including: contracts, sales of goods, negotiable instruments, and secured transactions. Course Information: Prerequisite(s): ACTG 500 or the equivalent.

**ACTG 510. Financial and Managerial Accounting for Healthcare Management. 3 hours.**

Provides an introduction to accounting and financial management and serves as a foundation course in financial management for healthcare organizations. Course Information: Prerequisite(s): Approval of the Department. Recommended background: Prior accounting or financial coursework or experience would be helpful but not required.

**ACTG 515. Accounting Theory and Paradigms. 4 hours.**

Theory construction, conceptual framework, and paradigmatic avenues in accounting with relation to applications. Course Information: Prerequisite(s): ACTG 502 or the equivalent. Class Schedule Information: Extensive computer use required.

**ACTG 516. Financial Statement Analysis. 4 hours.**

Use of financial information by decision makers external to the firm; using data analytics to assess profitability and risk analysis; financial forecasting and equity valuation. Course Information: Extensive computer use required. Prerequisite(s): ACTG 502 or the equivalent; or approval of the department.

**ACTG 525. Management Control and Data-Based Decision Making. 4 hours.**

Uses data analytics to understand management decision making including planning, budgeting, cost management, management control, and performance measurement systems. Course Information: Extensive computer use required. Prerequisite(s): ACTG 506 or equivalent; or approval of department.

**ACTG 534. Auditing-Graduate. 4 hours.**

Designed to provide students with an understanding of issues relevant to the public accounting profession, and a brief introduction to audit testing and procedures. Course Information: Credit is not given for ACTG 534 if the student has a credit in ACTG 435 or the equivalent. Prerequisite(s): ACTG 502 and ACTG 503 or the equivalent.

**ACTG 535. Advanced Auditing. 4 hours.**

Examines contemporary issues in auditing using case analysis and advances in technology. Builds on basic audit principles to provide a more in-depth analysis of complex auditing issues and auditing standards. Prerequisite(s): ACTG 435 or equivalent; or department approval.

**ACTG 537. Fraud Examination. 4 hours.**

Concepts and skills necessary for examining financial fraud. Content will include fraud schemes, prevention and detection of fraud, ethics, forensic software tools, auditing techniques, and the law and regulations governing fraud cases. Course Information: Extensive computer use required. Prerequisite(s): ACTG 474 and ACTG 502 or equivalents.

**ACTG 545. Advanced Taxation of Business Entities. 4 hours.**

Analyzes the tax treatment, problems, and planning techniques involving corporations, partnerships, and other business entities. Further incorporates tax planning into business decisions including distributions, transfer pricing, and reorganizations. Course Information: Extensive computer use required. Prerequisite(s): ACTG 445 or equivalent; or department approval.

**ACTG 565. Advanced Government and Nonprofit Accounting. 4 hours.**

Financial accounting principles applicable to governments and nonprofit organizations. Transactions and events are analyzed, leading to the preparation and analysis of financial statements. Course Information: Prerequisite(s): ACTG 503 or equivalent.

**ACTG 570. The Legal and Ethical Environment of Business. 4 hours.**

An examination of the decision making process on both the individual and organizational levels. The effect of moral, legal, and economic factors on the decision making process. Course Information: Prerequisite(s): ACTG 502 or equivalent; or department approval.

**ACTG 585. Corporate Valuation and Accounting Information. 4 hours.**

Valuation using discounted cash flow and multiples. Use of financial disclosures to construct forecasts. How multiples behave. How accounting affects valuation ratios. Course Information: Credit is not given for ACTG 585 if the student has credit for ACTG 485. Prerequisite(s): ACTG 502; and FIN 510 or FIN 520; or approval of the department.

**ACTG 590. Advanced Topics in Accounting. 4 hours.**

Covers current authoritative accounting standards and applications to accounting practice. Helps to provide mastery of recent developments in accounting and reporting frameworks. Course Information: Extensive computer use required. Prerequisite(s): ACTG 503 or equivalent; or department approval.

**ACTG 592. Advanced Statistical Analyses for Accountants. 4 hours.**

Provide understanding of how to perform advanced statistical analyses useful for leveraging accounting information to solve business problems. Uses statistical modeling to solve advanced business problems. Course Information: Extensive computer use required. Prerequisite(s): ACTG 506 or equivalent and ACTG 392 or equivalent; or department approval. Recommended background: ACTG 492 or equivalent.

**ACTG 593. Professional Accounting Research. 4 hours.**

Applies research methodology to professional standards to guide measurement, classification, and disclosure of financial transactions. Develop a capacity to use existing tax code and case law to solve and defend complex tax positions. Course Information: Extensive computer use required. Prerequisite(s): ACTG 502 or equivalent; or department approval.

**ACTG 594. Special Topics in Accounting - Graduate. 1-4 hours.**

Topics rotate in the various areas of accounting, including but not restricted to financial, managerial, governmental and nonprofit accounting, explores current issues and proposed alternatives. Course Information: May be repeated. Students may register in more than one section per term. Extensive computer use required. Prerequisite(s): Approval of the department.

**ACTG 596. Independent Study in Accounting - Master's. 1-4 hours.**

Independent study on an accounting topic chosen with faculty approval; requires a study plan and a paper of length and specification required by a faculty member. Course Information: Prerequisite(s): ACTG 515 and ACTG 525.

**ACTG 599. Ph.D. Thesis Research. 0-16 hours.**

Research on topic of the doctoral dissertation. Course Information: Satisfactory/Unsatisfactory grading only. May be repeated. Students may register in more than one section per term. Prerequisite(s): Faculty acceptance of thesis proposal.