

# Accounting (ACTG)

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## Courses

### **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 D or better in ACTG 316.

### **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 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: Prerequisite(s): Senior standing in the College of Business Administration and completion of all other CBA 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; profitability and risk analysis; financial forecasting and equity valuation. Course Information: Extensive computer use required. Prerequisite(s): ACTG 502; or approval of the department.

**ACTG 525. Management Control of Strategic Performance. 4 hours.**

Contemporary overview of the management control systems measuring technological activities, measuring value added, outsourcing non-core compensation plan and performance measurement. Course Information: Extensive computer use required. Prerequisite(s): ACTG 506; or approval of the 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.**

Review & evaluation of academic research in auditing - behavioral & capital market research. Overview of audit research methodology, examination of Sarbanes-Oxley and its effect on Internal Controls, auditing standards, and the accounting profession. Course Information: Extensive computer use required. Prerequisite(s): ACTG 435.

**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. Taxes and Business Policy. 4 hours.**

The role of taxes in business decisions. Emphasizes integrating taxes with other variables -- behavioral, financial, environmental and other. Also discusses the relationship between taxation and financial and managerial accounting. Course Information: Prerequisite(s): ACTG 345 and ACTG 446.

**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 consent of the instructor.

**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. Case Based Research in Accounting. 4 hours.**

Development of skills necessary to research and interpret accounting standards and guidelines to resolve recognition and disclosure issues using real-life and simulated cases. Course Information: Prerequisite(s): ACTG 503 or equivalent.

**ACTG 593. Accounting Research: Methodology and Communication. 4 hours.**

Instruction in research methods, issues, and research appreciation and evaluation together with individual practice in planning, conducting, and reporting professional research projects in accounting and capital markets. Course Information: Extensive computer use required. Prerequisite(s): ACTG 502.

**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.