Accounting (ACTG)

Courses

ACTG 4155 Accounting Information Technology Systems and Business Environment (4 Credits)
This course will introduce you to the study of Accounting Information Systems (AIS) that utilize a Database Management System (DBMS) specifically Microsoft Access (MSA). You will gain a basic understanding of how to develop a beginning-to-intermediate AIS data and processes using system flow charts (SEC), entity relationship diagrams (ERDs) and data flow diagrams (DFDs) utilizing MS Visio software. Cross-listed with ITEC 3155, ITEC 4155.

ACTG 4176 DB Sys Devlpmnt, Audit & Ctrl (4 Credits)

ACTG 4220 Financial Actg & Analysis (4 Credits)
Cross-listed with ACTG 3230.

ACTG 4222 Understanding Financial Stmts (4 Credits)
At the conclusion of this course the student should understand: 1) management decisions that impact published financial statements, 2) fundamentals of interpretation and analysis of financial statements, 3) economic and ethical issues relating to financial reporting, and 4) management attempts to enhance reported operating results. Cross-listed with ACTG 3220.

ACTG 4240 Topics & Cases-Financial Actg (4 Credits)

ACTG 4281 Intermediate Financial Actg I (4 Credits)
Introduces key accounting concepts such as revenue recognition, matching principle, and accounting cycle. How to account for various transactions and learn role and purpose of balance sheet, income statement, and statement of cash flows. How various transactions affect these statements and how statements interrelate. Cross-listed with 3281. Prerequisite: MBA 4110, MBA 4111, or MS finance degree student.

ACTG 4282 Intermediate Financial Actg II (4 Credits)
Enhances understanding of financial statements and develops insight into treatment of such advanced financial accounting topics as consolidated financial statements, accounting for leases, currency translation, and options and futures impacts. GAAP (Generally Accepted Accounting Principles) to restate financial statements for differences between companies. Emphasis on impact of financial transactions and how to better evaluate firms’ performances. Reflects a user's perspective rather than a preparer's perspective. Not open to MAcc students. Cross listed with ACTG 3068. Prerequisite: ACTG 4281. Cross-listed with ACTG 3068.

ACTG 4284 Consolidated Financial Statmnt (2 Credits)
This course covers consolidation procedures, issues in the preparation and presentation of consolidated information, and interpretation of consolidated financial statements. Cross-listed with ACTG 3284. Prerequisite: ACTG 4282, ACTG 3282 or ACTG 3068.

ACTG 4285 Actg. for Foreign Operations (2 Credits)
Topics covered in this course include the financial statement impact of doing business in a foreign currency, having foreign subsidiaries or operations, and certain hedging activities. Prerequisite: ACTG 4282, ACTG 3282 or ACTG 3068.

ACTG 4340 Topics & Cases-Managerial Actg (4 Credits)
Research and presentation (oral and written) of cases in managerial accounting involving internal reporting, internal uses of financial data, and effects on and considerations of interpersonal and interorganizational relationships. Cross-listed with ACTG 3340. Prerequisite: ACTG 4354 or permission of instructor.

ACTG 4354 Cost Accounting (4 Credits)
Accounting information in manufacturing enterprises, standard costs, and budgets. Open to students not having ACTG 3354 or equivalent. Prerequisite: MBA 4110, MBA 4111, or equivalent.

ACTG 4400 Tax Aspects of Busi Decision (4 Credits)
Prerequisite: ACTG 4610.

ACTG 4410 Federal Income Taxation (4 Credits)
Cross-listed with ACTG 3461.

ACTG 4462 Corp Partnership & Taxation (4 Credits)
Cross-listed with ACTG 3462.

ACTG 4520 Forensic Accounting & Auditing (4 Credits)
Opportunity to learn, study, and discuss practical aspects of accounting as it is used to detect and prosecute fraud. Students will be exposed to and shown how to deal with improprieties, common fraud schemes, illegalities, and harassments. Prerequisite: ACTG 3551.

ACTG 4551 Auditing (4 Credits)
This course covers professional ethics and legal environment, generally accepted auditing standards (GAAS), internal control, audit documentation and auditors reports. Cross listed with ACTG 3551.

ACTG 4552 Advanced Auditing (4 Credits)
This course is designed to build on the foundation of auditing knowledge developed in ACTG 4551 and apply that knowledge to specific accounts and assertions in a financial statement audit. Students also examine selected SEC enforcement actions and discuss what audit procedures may have been beneficial to prevent the misstatement. Prerequisite: ACTG 4551 or ACTG 3551.
ACTG 4557 Fair Value Auditing (4 Credits)
The purpose of this course is to expose students to the accounting, economic and valuation concepts and challenges that are relevant to auditing fair value measurements and disclosures in financial statements. The role of the FASB, PCAOB, SEC and other standards setters on fair value accounting and measurements are explored. Prerequisite: ACTG 4551 or ACTG 3551.

ACTG 4575 AIS Risk, Control and Audit (4 Credits)
This course covers the topics of risk, associated internal controls and IT audit of accounting information systems. The course outcomes are the skills to analyze and document AIS, perform a risk assessment, evaluate and document current IC and articulate the best practice in internal control frameworks such as COSO, COSO ERM, Cobit 4.1, etc. Student also recommend revised/new IC based on the frameworks, understand CPA risk-based audit standards SAS 104-109 and demonstrate knowledge and skills concerning IT audit techniques known as Computer Assisted Audit Techniques (CAATs) requiring general audit software such as IDEA. Prerequisite: ACTG 4155 or ITEC 3155.

ACTG 4607 Not-For-Profit & Gov Actg (4 Credits)
Accounting methods for governmental bodies and public and private not-for-profit institutions. Cross listed with ACTG 3607. Prerequisite: ACTG 3038, ACTG 3281 or ACTG 4281.

ACTG 4610 Financial Accounting and Reporting (4 Credits)
The purpose of this course is to provide you with an understanding of financial statements issued by companies to external parties, such as shareholders, creditors, and government agencies such as the Securities and Exchange Commission (SEC). To achieve this purpose, the course will: 1) introduce students to the most important issues relating to the assets, liabilities, and stockholders' equity accounts reported on the balance and income statement reporting issues; 2) provide students with sufficient understanding of the reporting mechanics to locate and interpret relevant information in the financial statements; 3) assist students in developing skills that can be used in analyzing financial information provided by companies; and 4) examine major transaction categories and accounting policies of business firms and their financial statement implications. Upon completion of the course, students should be able to appreciate both the usefulness and the limitations of accounting information. The perspective of the course is at all times that of the USER, rather than a PREPARERE, of financial statements.

ACTG 4620 Accounting Ethics (4 Credits)
This course focuses on the idea of community and the ethical and social relationships of accounting leaders and business organizations in their communities. The course focus is on the role of the accounting professional and the unique and special responsibilities associated with that role. This is examined by analyzing a variety of issues that students will face during their careers. The goal is to provide students with generalized understanding and skills that can be employed in dealing with other issues that emerge directly relate to the state Code of Professional Conduct applicable to CPAs, the Code provisions are discussed and analyzed. Cross-listed with BUS 4620. Prerequisite: BUS 4610.

ACTG 4660 Strategic Cost Management (4 Credits)
Strategic cost management methods and practices focus on how to help the firm succeed in contemporary business. Topics in the course include balanced scorecard, cost-volume-profit analysis, target costing, standard costing, and management control. The course will enable students to apply strategic thinking to management planning, decision-making, and management reporting. Prerequisite: ACTG 4610.

ACTG 4700 Graduate Seminar in Accounting (1-17 Credits)

ACTG 4701 Special Topics in Accounting (1-5 Credits)

ACTG 4702 Special Topics in Accounting (1-5 Credits)

ACTG 4703 Special Topics in Accounting (1-5 Credits)

ACTG 4704 Special Topics in Accounting (1-5 Credits)

ACTG 4705 Topics in Accounting (1-4 Credits)

ACTG 4710 Managing the Family Business (4 Credits)
Explores the business, personal, and interpersonal issues of family-owned and managed businesses. Strengths and weaknesses of family businesses and behavioral issues special to these settings; analytical skills pertinent to these issues; ability to manage effectively and cope interpersonally within these complex and offer emotionally charged situations; understand family patterns and dynamics and their relationship to family-owned businesses; consider impact that a family business may have on a student's career.

ACTG 4740 Valuation and Modeling (4 Credits)
The ultimate purpose of the course is to improve professional decision-making skills. Professional decisions are made using a combination of judgment and analysis. Even skilled professionals (in any field) will make incorrect decisions when working with incorrect or insufficient information. Thus, one key to improving decision-making is improving analytical insights and skills. This course emphasizes the definition, construction, uses and limitations of popular financial models and instruments. Further, the class focuses on how the instruments are used, why they are used and how decisions to use such instruments and tools/techniques to value them are made.

ACTG 4750 Valuing a Business (4 Credits)
This course explores all major aspects of business valuation. Students not only study valuation theory, they appraise an actual business and draft a valuation report in compliance with the American Institute of Certified Public Accountants Statement on Standards for Valuation Services (SSVS) and Reporting Standards of the National Association of Certified Valuation Analysts (NACVA). Prerequisite: ACTG 3068 or ACTG 4282.
ACTG 4760 CEOs & Corporate Governance (4 Credits)
This course examines the current and pressing issue of corporate governance, in its ethical, legal, and social dimensions. Students read the latest views of scholars and experts and gain the perspectives of corporate CEOs and other organization leaders. Topics explored include the history of various governance models, public policy on corporate governance, corporate board functions and responsibilities, the dynamics between CEOs and boards, ethical leadership and corporate culture, ethics and compliance programs, executive liability, nonprofit corporate governance, board and audit committee responsibilities, restructuring and governance, executive compensation problems and solutions, shareholder activism, and corporate governance reforms. Cross-listed with LGST 4760. Prerequisite: BUS 4620. MSAcc students only.

ACTG 4795 Graduate Research Sem-Actg (1-17 Credits)
ACTG 4880 Internship - Graduate (0-4 Credits)
Hours and times arranged by student.

ACTG 4991 Independent Study (1-10 Credits)
Hours and times arranged by student.

ACTG 4992 Directed Study (1-10 Credits)