

SCHOOL OF ACCOUNTANCY

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Master of Accountancy and Master of Science in Accounting, Technology, and Analytics

The Master of Accountancy (MAcc) and the Master of Science in Accounting, Technology, and Analytics (MSATA) programs at the Daniels College of Business School of Accountancy provides rigorous training in accounting fundamentals, financial reporting, and assurance, preparing you for a rewarding career. The best indicator of the program's strength is the success of our graduates: nearly all of our domestic graduates accept positions before graduation.

Through demonstrated prerequisite knowledge, formal coursework, and elective internship opportunities students will develop technical knowledge in accounting and assurance and technology skills to effectively utilize accounting information systems. Students will gain critical thinking, communication, interpersonal and technology skills to be effective business advisors and establish the ethical grounding to act with integrity.

An undergraduate accounting or business major is not necessary and work experience is not a requirement for admission to the MAcc nor the MSATA. Students may work toward meeting foundation requirements during their course of study. Foundation requirements are demonstrated competency in introductory and intermediate financial accounting and introductory managerial accounting. Students meet the competency requirement by having passed these foundation courses in an AACSB-accredited program. Students who believe they have competency in these areas through other means should consult with the program director.

Our mission as a School of Accountancy in a great private university dedicated to the public good is to foster professional excellence, lifelong learning, impactful scholarship, and commitment to community among its graduates, faculty, and others in the accounting profession.

- *Professional excellence* means ensuring that our graduates are skilled in accounting, financial analysis, and decision-making, and that they understand the impact of their actions on the organization, the profession, and society.
- *Lifelong learning* denotes motivation and commitment to continuous development at all levels of one's career.
- *Impactful scholarship* means scholarship which improves our understanding of accounting, the practice of accounting, and the process of educating future accountants.
- *Commitment to community* is the giving of one's time, skills, and resources to help create a better world.

Daniels has been continuously accredited by the Association to Advance Collegiate Schools of Business International (AACSB) since 1923. The School of Accountancy has held supplemental, specialized AACSB accreditation since 1980 and is one of the first five universities to receive this distinction.

Master of Accountancy

Degrees and GPA Requirements

Bachelors degree: All graduate applicants must hold an earned baccalaureate from a regionally accredited college or university or the recognized equivalent from an international institution.

University GPA requirement: The minimum grade point average for admission consideration for graduate study at the University of Denver must meet one of the following criteria:

- A cumulative 2.5 on a 4.0 scale for the baccalaureate degree.
- A cumulative 2.5 on a 4.0 scale for the last 60 semester credits or 90 quarter credits (approximately two years of work) for the baccalaureate degree.
- An earned master's degree or higher from a regionally accredited institution or the recognized equivalent from an international institution supersedes the minimum GPA requirement for the baccalaureate.
- A cumulative GPA of 3.0 on a 4.0 scale for all graduate coursework completed for applicants who have not earned a master's degree or higher.

Standardized Test Scores

- GRE or GMAT scores are optional for admission to this program. Applications submitted without scores will receive full consideration. Every application undergoes a comprehensive evaluation, including a careful review of all application materials.
- If you choose to submit test scores, you may upload your Test Taker Score Report PDF, which is considered unofficial. Official scores must be received directly from the appropriate testing agency upon admission to the University of Denver. The ETS institution code to submit GRE scores to the University of Denver is 4842. The code to submit GMAT scores for this program is MZR-GT-82.

English Language Proficiency Test Score Requirements

The minimum TOEFL/IELTS/C1 Advanced/Duolingo English Test score requirements for this degree program are:

- Minimum TOEFL Score (Internet-based test): 80
- Minimum IELTS Score: 6.5
- Minimum C1 Advanced Score: 176
- Minimum Duolingo English Test Score: 115

Other Requirements

- An admissions interview will be required by invitation only.

Master of Accountancy in Accounting

Degree Requirements

Coursework Requirements

Students with an AACSB accredited accounting undergraduate degree who earned a B- or better in required accounting foundation courses.¹

Code	Title	Credits
Accounting Core Courses		
Maximum number of required credits for Accounting Core Courses		16
ACTG 4155	Accounting Data Skills and Concepts	4
ACTG 4176	Accounting Data Analytics	4
ACTG 4240	Topics & Cases in Financial Accounting	4
ACTG 4340	Topics & Cases in Managerial Accounting	4
Approved accounting electives²		8
ACTG 4284	Consolidated Financial Statements	2
ACTG 4285	Accounting for Foreign Operations	2
ACTG 4354	Cost Accounting	4
ACTG 4400	Taxation for Business and Investment Planning	4
ACTG 4462	Corporate and Partnership Taxation	4
ACTG 4520	Forensic Accounting and Auditing	4
ACTG 4551	Auditing	4
ACTG 4552	Advanced Auditing	4
ACTG 4557	Fair Value Auditing	4
ACTG 4575	Accounting Information System Risk, Control and Audit	4
ACTG 4620	Accounting Ethics	4
ACTG 4700	Graduate Seminar in Accounting	1-17
ACTG 4710	Managing the Family Business	4
ACTG 4740	Valuation and Modeling	4
ACTG 4750	Valuing a Business	4
ACTG 4760	CEOs and Corporate Governance	4
ACTG 4880	Internship - Graduate	0-4
Approved business or accounting electives²		16
Minimum number of credits required		40

¹ Students must demonstrate competency in introductory and intermediate financial accounting and introductory managerial accounting. Competency in accounting courses can be demonstrated by earning a B- or better in equivalent courses as part of an AACSB accredited degree in accounting.

² Must be advisor approved. Faculty advisors help you build a customized degree to meet your learning goals. Electives must be graduate (4000-level) courses.
An overall GPA of 3.0 and an accounting GPA of 3.0 is required for graduation.

Degree Requirements

Students with undergraduate degrees other than accounting, students with non-AACSB accredited accounting degrees, and students with an AACSB accredited accounting undergraduate degree who earned less than a B- in accounting foundation courses.

Coursework Requirements

Code	Title	Credits
Accounting Core Courses		
Maximum number of required credits for Accounting Core Courses		16
ACTG 4155	Accounting Data Skills and Concepts	4
ACTG 4176	Accounting Data Analytics	4
ACTG 4240	Topics & Cases in Financial Accounting	4
ACTG 4340	Topics & Cases in Managerial Accounting	4
Foundation Requirements ¹		
Maximum number of required credits for Foundation Requirements		16
ACTG 4610	Financial Accounting and Reporting	4
ACTG 4660	Strategic Cost Management	4
ACTG 4281	Intermediate Financial Accounting I	4
ACTG 4282	Intermediate Financial Accounting II	4
Approved business or accounting electives ²		16
Approved accounting electives ²		8
ACTG 4284	Consolidated Financial Statements	2
ACTG 4285	Accounting for Foreign Operations	2
ACTG 4400	Taxation for Business and Investment Planning	4
ACTG 4462	Corporate and Partnership Taxation	4
ACTG 4520	Forensic Accounting and Auditing	4
ACTG 4551	Auditing	4
ACTG 4552	Advanced Auditing	4
ACTG 4575	Accounting Information System Risk, Control and Audit	4
ACTG 4700	Graduate Seminar in Accounting	1-17
ACTG 4620	Accounting Ethics	4
ACTG 4740	Valuation and Modeling	4
ACTG 4750	Valuing a Business	4
ACTG 4760	CEOs and Corporate Governance	4
ACTG 4880	Internship - Graduate	0-4
Minimum number of credits required		40-56

¹ Students must demonstrate competency in introductory and intermediate financial accounting and introductory managerial accounting. Competency in accounting courses can be demonstrated by earning a B- or better in equivalent courses as part of an AACSB accredited degree in accounting, or by passing the on-campus competency exams, or by completing the accounting foundation courses for the MAcc degree.

² Must be advisor approved. Faculty advisors help you build a customized degree plan to meet your learning goals. Electives must be graduate (4000-level) courses.

An overall GPA of 3.0 and an accounting GPA of 3.0 is required for graduation.

Minimum number of credits required for degree: 40-56

Master of Science in Accounting, Technology and Analytics

Master of Science in Accounting, Technology and Analytics (MSATA) at the Daniels College of Business School of Accountancy is a STEM-designated program designed for students who plan to specialize in technology and data analytics as accounting professionals. An undergraduate accounting or business major is not necessary and work experience is not a requirement for admission to the MSATA. Students may work toward meeting foundation requirements during their course of study. Foundation requirements are demonstrated competency in introductory and intermediate financial accounting and introductory managerial accounting. Students who have met all foundation requirements complete the degree with 40 credit hours of study as specified. Foundation requirements can add up to an additional 16 credit hours of study for those who do not meet the prerequisite foundational requirements.

Code	Title	Credits
Prerequisite Courses		
ACTG 4281	Intermediate Financial Accounting I	4
ACTG 4282	Intermediate Financial Accounting II	4
ACTG 4610	Financial Accounting and Reporting	4
ACTG 4660	Strategic Cost Management	4
Required Courses		
ACTG 4130	Accounting Process Technologies	4
ACTG 4155	Accounting Data Skills and Concepts	4
ACTG 4176	Accounting Data Analytics	4
ACTG 4240	Topics & Cases in Financial Accounting	4
ACTG 4340	Topics & Cases in Managerial Accounting	4
ACTG 4575	Accounting Information System Risk, Control and Audit	4
Electives		
Advisor approved courses in Accounting, Finance, or Business Information Analytics		16
Total Credits		40

ACTG 4130 Accounting Process Technologies (4 Credits)

Accounting Process Technologies are a continually evolving discipline within the profession of accounting. Students are introduced to current and developing technologies used for process mining, automation, and analysis. Students will gain hands-on experience with various technologies as well as learn the accounting theories behind them.

ACTG 4155 Accounting Data Skills and Concepts (4 Credits)

This course is designed to give students an understanding of the technology underlying accounting information systems and help students develop more advanced data analysis skills. We will use the programming language Python to develop an understanding of the digital business logic that supports the operations of modern firms. We will learn to use Business Process Modeling Notation (BPMN) to graphically document operations and their underlying business logic. We will discuss and analyze a set of studies that use survey data from a global sample of executives and analysts to develop an understanding of the levels of technological sophistication in modern firms. We will also discuss and analyze distributed databases, information security, and eXtensible Business Reporting Language. Prerequisites: none.

ACTG 4176 Accounting Data Analytics (4 Credits)

In this course, students explore overarching trends in big data and the impact to accounting and auditing fields while also gaining hands on experience working with business data sets. In today's information world, accountants must be well equipped to understand and utilize the vast and varying data systems that feed a company's decision making process. This course allows students to develop big data skills by learning the SQL language to query data from mock clients. Students execute Computer Assisted Auditing Techniques (CAATs) using both the SQL language as well as the audit data mining tool, IDEA. Students simulate the process to request client data files, load complex data sets, design and execute query procedures and summarize results for management. Prerequisite: ACTG 4610.

ACTG 4220 Financial Actg & Analysis (4 Credits)

Cross-listed with ACTG 3230.

ACTG 4222 Understanding Financial Statements (4 Credits)

At the conclusion of this course the student should understand: (1) management decisions that impact published financial statements, (2) the 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. The course addresses the needs of managers and analysts, hence does not cover promulgated financial reporting rules in depth. The financial reporting topics expand on material presented in introductory Accounting and Finance courses. The focus is on the substance of the reported information. This course is not an approved elective for the MACC degree. Cross listed with ACTG 3220.

ACTG 4240 Topics & Cases in Financial Accounting (4 Credits)

This course develops a greater awareness of contemporary accounting issues, focusing on financial reporting. The course is designed to enhance each student's ability to identify, discuss, and resolve open-ended problems (i.e., those having no single "correct" answer) faced by accounting professionals. Each student must commit to being an active participant in the class discussions. Through the use of numerous cases involving all aspects of financial reporting, students identify issues, conduct authoritative research, then present and defend their conclusions using both oral and written presentation formats. Students also write an original research paper on a topic of their choice.

ACTG 4281 Intermediate Financial Accounting I (4 Credits)

The focus of this course is the foundation and content of published financial statements. Specifically it covers the following broad topics: (1) Conceptual Framework of Financial Reporting; (2) Financial Statements and Related Disclosures; (3) Assets: Recognition and Measurement; and (4) Liabilities: Recognition and Measurement. Common to each of the topics is an emphasis on reading GAAP and applying GAAP guidance to fact patterns. At the conclusion of the course, students should be aware of the proper accounting treatment for many common situations; moreover, students should be fully comfortable interpreting GAAP literature to address scenarios involving assets, liabilities, and income that were not specifically covered in the class.

ACTG 4282 Intermediate Financial Accounting II (4 Credits)

This course is a continuation of Intermediate Financial Accounting. The focus of this course is the application of Generally Accepted Accounting Principles to complex business transactions. In this final course of the sequence, we finish our examination of the balance sheet by exploring the issues involved with stockholders' equity, followed by in-depth study of some of the most complex accounting issues, including revenue recognition, accounting for income taxes, pensions and post-employment benefits, leases, and accounting changes and errors.

ACTG 4284 Consolidated Financial Statements (2 Credits)

This course introduces the student to the preparation of financial statements in compliance with GAAP when the reporting entity has investments in other entities that are other than passive investments. This module explores the financial reporting issues relating to partial or full ownership of one business entity by another. It includes use of the equity method as well as issues involved in reporting the financial results of consolidated entities, both at and subsequent to acquisition or formation.

ACTG 4285 Accounting 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.

ACTG 4290 Financial Accounting Theory (4 Credits)

This course introduces financial accounting theory with a focus on the application of accounting information as a tool for decision makers for firm valuation, contracting, executive compensation, enhancing corporate governance, and assessing earnings quality. The course draws from basic theories in economics, finance, and psychology to understand and predict accounting choices of firm managers and reactions of investors, lenders, auditors, and regulators to accounting information. The main objective is to foster conceptual, critical, and creative thinking about implications of accounting in the marketplace. Prerequisite: ACTG 4281.

ACTG 4340 Topics & Cases in Managerial Accounting (4 Credits)

Topics & Cases in Managerial Accounting focuses upon contemporary methodologies used by managerial accountants. Such methodologies are examined through classroom discussions of case studies and related articles. The course is designed to develop and enhance skills that are essential for the long-term success of career in accounting and finance.

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 Taxation for Business and Investment Planning (4 Credits)

This is an introductory tax course that emphasizes a conceptual approach to learning the income tax framework applicable to common business and investment transactions. It is designed to sensitize students to the tax implications of business decisions and to cultivate the student's ability to ask good tax questions. This course will illustrate that effective business planning depends on an accurate assessment of relevant tax factors.

ACTG 4410 Federal Income Taxation (4 Credits)

The course is designed for graduate accounting students that wish to study federal income taxation. This is the first course in taxation, which introduces the federal taxation system, the importance of tax authorities, the concepts of gross income and tax deductions and the tax implications of common property transactions. The course generally focuses on property transactions, but the taxation of individuals is emphasized with an objective of students being able to properly prepare complex individual tax returns.

ACTG 4462 Corporate and Partnership Taxation (4 Credits)

The course is designed for graduate accounting, finance or other business students in their study of advanced topics in federal income taxation. This is the second course in taxation which concentrates on taxation of corporations, limited liability corporations, S corporations and partnerships. Prerequisites: ACTG 3440 or ACTG 3036 or ACTG 4400 or ACTG 4410 or ACTG 3461.

ACTG 4520 Forensic Accounting and Auditing (4 Credits)

Students will have an opportunity to learn, study, and discuss practical aspects of accounting as it is used to detect and prosecute fraud. Students will be exposed to improprieties, common fraud schemes, illegalities, and harassments. Prerequisites: ACTG 3551 or ACTG 4551 (Concurrent enrollment allowed).

ACTG 4530 Business Advisory and Internal Audit (4 Credits)

In today's business environment, a given company's "internal audit" function is asked to not only help keep the business out of trouble (control risks), but also help make the business better (leverage risk management to make better business decisions). In this course, we will "reimagine" internal audit with a heavy focus on the business advisory aspects of audit. Topics specifically covered in this course include risk appetite and tolerance, risk culture and an array of cutting-edge audit and advisory topics (cybersecurity, data privacy, social media, to name a few). Students experience "real life" examples and case studies to truly experience the role of an auditor as business advisor. Prerequisite: ACTG 3551 or ACTG 4551.

ACTG 4551 Auditing (4 Credits)

This course is designed to provide you with a thorough understanding of auditing and related attest services. This includes gaining requisite knowledge about AICPA (U.S. GAAS) and PCAOB auditing standards and how they are applied in conducting a financial statement audit. Application of these standards applies to planning an audit, the risk assessment process including gaining an understanding of internal control, gathering and evaluating evidence, sampling, and issuing an audit report.

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 4575 Accounting Information System Risk, Control and Audit (4 Credits)

An auditor cannot just “audit the numbers” without strong consideration to the IT systems that generate those numbers. Today’s accounting professionals must possess a strong understanding of accounting information system risks and controls. Topics specifically covered in this course include IT security controls, datacenter controls, data backup and disaster recovery planning, SDLC and change control processes. Students perform hands on simulated audit exercises and case studies to truly experience the role of an IT auditor. Prerequisites: ACTG 3551 or ACTG 4551 or test score AC51=1.

ACTG 4610 Financial Accounting and Reporting (4 Credits)

In this course, students will gain a strong understanding of corporate financial statements that are consumed by parties such as managers, shareholders, creditors and financial analysts. The course covers the fundamentals of accounting from recording individual business transactions through the preparation of a company’s summarized financial statements. The course closely examines how economic events and business decisions impact the three main financial statements – Income Statement, Balance Sheet and Statement of Cash Flows. Students gain significant experience analyzing Form 10-K annual reports of publicly traded companies.

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. Prerequisites: None.

ACTG 4660 Strategic Cost Management (4 Credits)

Course description: Strategic Cost Management (SCM) will teach students how to use accounting information to make correct decisions within their firms. These decisions will include costing, pricing, strategy, and performance management. SCM articulates how to use accounting information in order to properly price goods and/or services, how to decide between alternative strategies, and how perform relative performance evaluation among employees and/or departments within the firm. The focus is on interpreting accounting information and making business decisions. Topics in the course include cost behavior, activity-based costing, cost-volume-profit analysis, short-term decision-making, balanced scorecard, and management control. The course will enable students to apply strategic thinking to management planning, decision-making, and management reporting. Prerequisite: ACTG 4610.

ACTG 4661 Strategic Accounting for Managers (4 Credits)

Management accounting is in transition, moving from a quantitative procedural focus to include a qualitative strategic focus that uses accounting to facilitate the organization’s success. Changes include a renewed focus on the customer, aggressive cost reduction, and increased use of information technologies, among others. Motivation for the changes in management accounting are driven by evolving business processes in response to increased competition, both global and domestic. The management accountant is no longer a reporter and analyzer of financial facts only, but a business partner – developing the financial and non-financial information the organization needs to be successful. The concepts of management accounting are used in manufacturing and service organizations and are increasingly applied to government and not-for-profit organizations to help them succeed in their service missions and to be responsible to the citizens and funding agencies. In this course, students will learn how the management accountant plays a strategic role in the organization, developing and presenting the information that is critical for the organization’s success. Students will use higher order thinking to apply accounting information to the types of strategic decisions organizations make for long-term sustainability. Prerequisites: 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)**

Family enterprises have a tremendous impact on our local, national and global economies. Today, the definition of the family enterprise extends beyond just the business entity. It includes family offices, family “banks,” family councils, trusts, and family foundations, just to name a few. Further, what happens in, and how decisions are made by, family enterprise affects not only the active family members but other key stakeholders such as inactive family members, in-laws, non-family managers and employees, professional advisors, customers, suppliers and competitors. This course gives students insight into the universe of possibilities that families, enterprises and their advisors face when engaged in systemic transition planning. This highly interdisciplinary course is appropriate for anyone who intends to work in or with family enterprises. This includes family members, accountants, attorneys, estate planners, financial or wealth managers, family office professionals, insurance consultants, business advisors, management consultants, organizational and leadership development experts, international business professionals, psychologists, social workers, and family therapists.

ACTG 4730 International Accounting - London (4 Credits)

This course is designed for students to study international accounting from both academic and practical perspectives. The main objective of this course is to develop a greater awareness of contemporary accounting issues faced in the international marketplace. This course will consist of two components: pre-departure classes designed to provide the student with knowledge of issues experienced in a global economy; a ten-day international travel experience which includes experiential learning exercises, group discussions and presentations, and seven visits to international companies and CPA firms. Prerequisite: Instructor Permission.

ACTG 4735 Accounting for ESG -- Eastern Europe (4 Credits)

This course is designed to give students an introduction to ESG accounting measurement and reporting issues from the perspective of multiple players in this arena (companies, accounting firms, standard setters, regulators etc.). This course juxtaposes US ESG accounting standard setting, measurement issues and best practices with Eastern European viewpoints on the same issues. With that in mind, this course will provide participants with the ability to be able to research, obtain and interpret current information on ESG accounting rules and standard setting.

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. Prerequisite ACTG 4610 or test code AC10 >=1.

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 4740.

ACTG 4760 CEOs and 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.

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 6300 Behavioral Research in Accounting Seminar (4 Credits)

This seminar will provide students with the tools needed for educated consumption of behavioral research in accounting. We will focus on the theoretical and methodological issues faced by those who conduct this research, as well as the practical implications of the research for business leaders. Students should leave the course with a basic knowledge of behavioral research in accounting and be better able to create, analyze and critique such research.

Courses

ACTG 4130 Accounting Process Technologies (4 Credits)

Accounting Process Technologies are a continually evolving discipline within the profession of accounting. Students are introduced to current and developing technologies used for process mining, automation, and analysis. Students will gain hands-on experience with various technologies as well as learn the accounting theories behind them.

ACTG 4155 Accounting Data Skills and Concepts (4 Credits)

This course is designed to give students an understanding of the technology underlying accounting information systems and help students develop more advanced data analysis skills. We will use the programming language Python to develop an understanding of the digital business logic that supports the operations of modern firms. We will learn to use Business Process Modeling Notation (BPMN) to graphically document operations and their underlying business logic. We will discuss and analyze a set of studies that use survey data from a global sample of executives and analysts to develop an understanding of the levels of technological sophistication in modern firms. We will also discuss and analyze distributed databases, information security, and eXtensible Business Reporting Language. Prerequisites: none.

ACTG 4176 Accounting Data Analytics (4 Credits)

In this course, students explore overarching trends in big data and the impact to accounting and auditing fields while also gaining hands on experience working with business data sets. In today's information world, accountants must be well equipped to understand and utilize the vast and varying data systems that feed a company's decision making process. This course allows students to develop big data skills by learning the SQL language to query data from mock clients. Students execute Computer Assisted Auditing Techniques (CAATs) using both the SQL language as well as the audit data mining tool, IDEA. Students simulate the process to request client data files, load complex data sets, design and execute query procedures and summarize results for management. Prerequisite: ACTG 4610.

ACTG 4220 Financial Actg & Analysis (4 Credits)

Cross-listed with ACTG 3230.

ACTG 4222 Understanding Financial Statements (4 Credits)

At the conclusion of this course the student should understand: (1) management decisions that impact published financial statements, (2) the 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. The course addresses the needs of managers and analysts, hence does not cover promulgated financial reporting rules in depth. The financial reporting topics expand on material presented in introductory Accounting and Finance courses. The focus is on the substance of the reported information. This course is not an approved elective for the MACC degree. Cross listed with ACTG 3220.

ACTG 4240 Topics & Cases in Financial Accounting (4 Credits)

This course develops a greater awareness of contemporary accounting issues, focusing on financial reporting. The course is designed to enhance each student's ability to identify, discuss, and resolve open-ended problems (i.e., those having no single "correct" answer) faced by accounting professionals. Each student must commit to being an active participant in the class discussions. Through the use of numerous cases involving all aspects of financial reporting, students identify issues, conduct authoritative research, then present and defend their conclusions using both oral and written presentation formats. Students also write an original research paper on a topic of their choice.

ACTG 4281 Intermediate Financial Accounting I (4 Credits)

The focus of this course is the foundation and content of published financial statements. Specifically it covers the following broad topics: (1) Conceptual Framework of Financial Reporting; (2) Financial Statements and Related Disclosures; (3) Assets: Recognition and Measurement; and (4) Liabilities: Recognition and Measurement. Common to each of the topics is an emphasis on reading GAAP and applying GAAP guidance to fact patterns. At the conclusion of the course, students should be aware of the proper accounting treatment for many common situations; moreover, students should be fully comfortable interpreting GAAP literature to address scenarios involving assets, liabilities, and income that were not specifically covered in the class.

ACTG 4282 Intermediate Financial Accounting II (4 Credits)

This course is a continuation of Intermediate Financial Accounting. The focus of this course is the application of Generally Accepted Accounting Principles to complex business transactions. In this final course of the sequence, we finish our examination of the balance sheet by exploring the issues involved with stockholders' equity, followed by in-depth study of some of the most complex accounting issues, including revenue recognition, accounting for income taxes, pensions and post-employment benefits, leases, and accounting changes and errors.

ACTG 4284 Consolidated Financial Statements (2 Credits)

This course introduces the student to the preparation of financial statements in compliance with GAAP when the reporting entity has investments in other entities that are other than passive investments. This module explores the financial reporting issues relating to partial or full ownership of one business entity by another. It includes use of the equity method as well as issues involved in reporting the financial results of consolidated entities, both at and subsequent to acquisition or formation.

ACTG 4285 Accounting 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.

ACTG 4290 Financial Accounting Theory (4 Credits)

This course introduces financial accounting theory with a focus on the application of accounting information as a tool for decision makers for firm valuation, contracting, executive compensation, enhancing corporate governance, and assessing earnings quality. The course draws from basic theories in economics, finance, and psychology to understand and predict accounting choices of firm managers and reactions of investors, lenders, auditors, and regulators to accounting information. The main objective is to foster conceptual, critical, and creative thinking about implications of accounting in the marketplace. Prerequisite: ACTG 4281.

ACTG 4340 Topics & Cases in Managerial Accounting (4 Credits)

Topics & Cases in Managerial Accounting focuses upon contemporary methodologies used by managerial accountants. Such methodologies are examined through classroom discussions of case studies and related articles. The course is designed to develop and enhance skills that are essential for the long-term success of career in accounting and finance.

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 Taxation for Business and Investment Planning (4 Credits)

This is an introductory tax course that emphasizes a conceptual approach to learning the income tax framework applicable to common business and investment transactions. It is designed to sensitize students to the tax implications of business decisions and to cultivate the student's ability to ask good tax questions. This course will illustrate that effective business planning depends on an accurate assessment of relevant tax factors.

ACTG 4410 Federal Income Taxation (4 Credits)

The course is designed for graduate accounting students that wish to study federal income taxation. This is the first course in taxation, which introduces the federal taxation system, the importance of tax authorities, the concepts of gross income and tax deductions and the tax implications of common property transactions. The course generally focuses on property transactions, but the taxation of individuals is emphasized with an objective of students being able to properly prepare complex individual tax returns.

ACTG 4462 Corporate and Partnership Taxation (4 Credits)

The course is designed for graduate accounting, finance or other business students in their study of advanced topics in federal income taxation. This is the second course in taxation which concentrates on taxation of corporations, limited liability corporations, S corporations and partnerships. Prerequisites: ACTG 3440 or ACTG 3036 or ACTG 4400 or ACTG 4410 or ACTG 3461.

ACTG 4520 Forensic Accounting and Auditing (4 Credits)

Students will have an opportunity to learn, study, and discuss practical aspects of accounting as it is used to detect and prosecute fraud. Students will be exposed to improprieties, common fraud schemes, illegalities, and harassments. Prerequisites: ACTG 3551 or ACTG 4551 (Concurrent enrollment allowed).

ACTG 4530 Business Advisory and Internal Audit (4 Credits)

In today's business environment, a given company's "internal audit" function is asked to not only help keep the business out of trouble (control risks), but also help make the business better (leverage risk management to make better business decisions). In this course, we will "reimagine" internal audit with a heavy focus on the business advisory aspects of audit. Topics specifically covered in this course include risk appetite and tolerance, risk culture and an array of cutting-edge audit and advisory topics (cybersecurity, data privacy, social media, to name a few). Students experience "real life" examples and case studies to truly experience the role of an auditor as business advisor. Prerequisite: ACTG 3551 or ACTG 4551.

ACTG 4551 Auditing (4 Credits)

This course is designed to provide you with a thorough understanding of auditing and related attest services. This includes gaining requisite knowledge about AICPA (U.S. GAAS) and PCAOB auditing standards and how they are applied in conducting a financial statement audit. Application of these standards applies to planning an audit, the risk assessment process including gaining an understanding of internal control, gathering and evaluating evidence, sampling, and issuing an audit report.

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 4575 Accounting Information System Risk, Control and Audit (4 Credits)

An auditor cannot just "audit the numbers" without strong consideration to the IT systems that generate those numbers. Today's accounting professionals must possess a strong understanding of accounting information system risks and controls. Topics specifically covered in this course include IT security controls, datacenter controls, data backup and disaster recovery planning, SDLC and change control processes. Students perform hands on simulated audit exercises and case studies to truly experience the role of an IT auditor. Prerequisites: ACTG 3551 or ACTG 4551 or test score AC51=1.

ACTG 4610 Financial Accounting and Reporting (4 Credits)

In this course, students will gain a strong understanding of corporate financial statements that are consumed by parties such as managers, shareholders, creditors and financial analysts. The course covers the fundamentals of accounting from recording individual business transactions through the preparation of a company's summarized financial statements. The course closely examines how economic events and business decisions impact the three main financial statements – Income Statement, Balance Sheet and Statement of Cash Flows. Students gain significant experience analyzing Form 10-K annual reports of publicly traded companies.

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. Prerequisites: None.

ACTG 4660 Strategic Cost Management (4 Credits)

Course description: Strategic Cost Management (SCM) will teach students how to use accounting information to make correct decisions within their firms. These decisions will include costing, pricing, strategy, and performance management. SCM articulates how to use accounting information in order to properly price goods and/or services, how to decide between alternative strategies, and how perform relative performance evaluation among employees and/or departments within the firm. The focus is on interpreting accounting information and making business decisions. Topics in the course include cost behavior, activity-based costing, cost-volume-profit analysis, short-term decision-making, balanced scorecard, and management control. The course will enable students to apply strategic thinking to management planning, decision-making, and management reporting. Prerequisite: ACTG 4610.

ACTG 4661 Strategic Accounting for Managers (4 Credits)

Management accounting is in transition, moving from a quantitative procedural focus to include a qualitative strategic focus that uses accounting to facilitate the organization's success. Changes include a renewed focus on the customer, aggressive cost reduction, and increased use of information technologies, among others. Motivation for the changes in management accounting are driven by evolving business processes in response to increased competition, both global and domestic. The management accountant is no longer a reporter and analyzer of financial facts only, but a business partner – developing the financial and non-financial information the organization needs to be successful. The concepts of management accounting are used in manufacturing and service organizations and are increasingly applied to government and not-for-profit organizations to help them succeed in their service missions and to be responsible to the citizens and funding agencies. In this course, students will learn how the management accountant plays a strategic role in the organization, developing and presenting the information that is critical for the organization's success. Students will use higher order thinking to apply accounting information to the types of strategic decisions organizations make for long-term sustainability. Prerequisites: 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)**

Family enterprises have a tremendous impact on our local, national and global economies. Today, the definition of the family enterprise extends beyond just the business entity. It includes family offices, family "banks," family councils, trusts, and family foundations, just to name a few. Further, what happens in, and how decisions are made by, family enterprise affects not only the active family members but other key stakeholders such as inactive family members, in-laws, non-family managers and employees, professional advisors, customers, suppliers and competitors. This course gives students insight into the universe of possibilities that families, enterprises and their advisors face when engaged in systemic transition planning. This highly interdisciplinary course is appropriate for anyone who intends to work in or with family enterprises. This includes family members, accountants, attorneys, estate planners, financial or wealth managers, family office professionals, insurance consultants, business advisors, management consultants, organizational and leadership development experts, international business professionals, psychologists, social workers, and family therapists.

ACTG 4730 International Accounting - London (4 Credits)

This course is designed for students to study international accounting from both academic and practical perspectives. The main objective of this course is to develop a greater awareness of contemporary accounting issues faced in the international marketplace. This course will consist of two components: pre-departure classes designed to provide the student with knowledge of issues experienced in a global economy; a ten-day international travel experience which includes experiential learning exercises, group discussions and presentations, and seven visits to international companies and CPA firms. Prerequisite: Instructor Permission.

ACTG 4735 Accounting for ESG -- Eastern Europe (4 Credits)

This course is designed to give students an introduction to ESG accounting measurement and reporting issues from the perspective of multiple players in this arena (companies, accounting firms, standard setters, regulators etc.). This course juxtaposes US ESG accounting standard setting, measurement issues and best practices with Eastern European viewpoints on the same issues. With that in mind, this course will provide participants with the ability to be able to research, obtain and interpret current information on ESG accounting rules and standard setting.

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. Prerequisite ACTG 4610 or test code AC10 ≥ 1 .

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 4740.

ACTG 4760 CEOs and 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.

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 6300 Behavioral Research in Accounting Seminar (4 Credits)

This seminar will provide students with the tools needed for educated consumption of behavioral research in accounting. We will focus on the theoretical and methodological issues faced by those who conduct this research, as well as the practical implications of the research for business leaders. Students should leave the course with a basic knowledge of behavioral research in accounting and be better able to create, analyze and critique such research.