

# ACCOUNTING (ACTG)

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## **ACTG 1988 Study Abroad Resident Credit (0-18 Credits)**

### **ACTG 2010 Survey of Accounting (4 Credits)**

Accounting for running a business, with modules on financial accounting and a focus on managerial accounting. Prerequisite: Sophomore standing. Business minors only.

### **ACTG 2200 Introduction to Financial Reporting (4 Credits)**

The purpose of this course is to introduce students to accounting and its relevance in the business world. Students learn how to analyze transactions and prepare financial statements. In addition, students are introduced to publicly traded company's annual reports and 10k's. Prerequisites for Business majors: INFO 1010, MATH 1200, ECON 1020, and Microsoft Excel Certification. Prerequisites for Business Administration minors: Declared minor.

### **ACTG 2300 Accounting for Decision Making (4 Credits)**

Introduces or reinforces concepts and techniques for using accounting information for managerial purposes. The focus is on interpreting financial information and making business decisions, not accumulating or preparing accounting information. Students will learn the concepts of cost behavior, cost-volume-profit analysis, master budgeting, relevant factors for short-term decision making and cost allocation. Prerequisites: ACTG 2200 and Microsoft Excel Certification. Restriction: Must be pursuing BSBA or BSACC degree.

## **ACTG 2988 Study Abroad Resident Credit (0-18 Credits)**

### **ACTG 3014 Accounting Core I - Accounting Fundamentals (4 Credits)**

The course prepares the future accountant to understand how the accounting system and profession functions within marketplace. At the conclusion of this course the student should understand: (1) the fundamental elements and terminology of business transactions and related financial accounting (2) the accounting system of recording, classifying and summarizing information, (3) economic and ethical issues relating to financial accounting, and (4) technical and communication skills necessary for the professional accountant. The practice of technical skills is supplemented with learning concepts and techniques for effective oral and written business functions, with a focus on reinforcing speaking and writing skills through practice and feedback. Prerequisites: ACTG 2200, ACTG 2300. Prerequisite or Co-requisite: FIN 2800.

### **ACTG 3017 Accounting Information Systems & Controls (4 Credits)**

The objective of this course is to provide an integrated learning opportunity that encompasses financial internal controls and accounting information systems. Students will learn skills that can immediately be translated to their jobs/internships. The first part of the course focuses on advanced Excel concepts and certification, as well as learning some basic concepts for database systems using Access. The second part of the course will focus on completing the accounting cycle for a business in a manual environment. The purpose being to understand the relationship of all of the documents and the needed controls. The third part of the course focuses on the use of accounting software to automate the processes from the second part of the course. The emphasis being on understanding the impact on the controls within the system. Prerequisites: ACTG 2200, ACTG 2300, and FIN 2800.

### **ACTG 3018 Intermediate Financial Accounting I (4 Credits)**

Foundations of financial statement content, including structure of financial accounting theory; accounting process and cycle; income determination and reporting; compound interest concepts and relationship to accounting; accounting and reporting for current assets. Case studies of open-ended accounting problems requiring application of GAAP guidance to fact patterns. Prerequisites: ACTG 2200, ACTG 2300. Prerequisite or Co-requisite: FIN 2800. Must be a Daniels Student.

### **ACTG 3019 Cost Management (4 Credits)**

This course introduces objectives, methods and problems encountered in cost accounting. Cost accounting is a broad field that often links financial and management accounting, involving communication between accountants and management. Prerequisites: ACTG 2200, ACTG 2300. Prerequisite or Co-requisite: FIN 2800.

### **ACTG 3034 Accounting Data Analytics (4 Credits)**

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. The course fosters a data analytics mindset in accounting students by providing hands on skills with software tools with a strong emphasis on interpreting and communicating the results to the business. Students will gain experience coding in SQL, loading and manipulating data files in Alteryx, and visualizing data for effective storytelling in Tableau. Projects focus on large scale business cycles and challenge students to craft appropriate questions of the data and dig beyond initial data results to identify trends and root causes. Strong focus is placed on visually and verbally communicating the results of the data analysis to a non-technical business audience.

### **ACTG 3037 Cost Management (4 Credits)**

Cost Management builds upon basic concepts and techniques for using accounting information for managerial purposes. The focus is on interpreting both high-level and detailed financial information and making business decisions, not accumulating or preparing accounting information. After completing this course, the student should understand: • Cost behavior. • Techniques and uses of cost-volume-profit analysis. • Relevant factors for short-term decision-making. • Cost accumulation, tracing, and allocation. • Components and uses of the master budget. To master the course material, the student will need a basic understanding of historical financial accounting, but the course emphasizes present and future management actions. Prerequisites: ACTG 2300 and ACTG 3018.

**ACTG 3038 Accounting Core II - Intermediate Financial Accounting II (4 Credits)**

The focus of this course is the foundation and content of published financial statements. Specifically, it covers the following two modules: 1) assets: recognition, measurement and reporting issues, a) fixed assets and b) intangible assets; 2) liabilities: recognition, measurement and reporting issues, a) current liabilities, b) contingencies, and c) long-term liabilities. Common to each of the modules is an emphasis on reading GAAP and applying the GAAP guidance to fact patterns. In particular, 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). Therefore, each student must commit to being an active participant in the class discussions. The two main reasons to participate are that (1) the class will be a richer experience if we hear a variety of views on each issue and (2) it is important to develop confidence in your ability to analyze and discuss complex technical issues, and to explain and justify your conclusions. Prerequisites: ACTG 3014, ACTG 3019 and ACTG 3018.

**ACTG 3049 Accounting Information Systems (4 Credits)**

The objective of this course is to provide an integrated learning opportunity that encompasses financial statement assurance and accounting information systems. The first part of the course exposes these issues using a hypothetical company based on an actual company. The student should develop a knowledge and understanding of this particular industry and how it provides assurance of the company's financial statements as well as address a variety of challenging accounting information systems issues. The second part of the course focuses on a conceptual framework to emphasize the professional and legal responsibility of accountants, auditors, and management for the design, operation, and control of AIS applications.

**ACTG 3068 Intermediate Financial Accounting III (4 Credits)**

This course is a continuation of ACTG 3018 and ACTG 3038 and completes the examination of the foundation and content of published financial statements. Specific topics include: stockholders' equity, investments in debt and equity securities, revenue recognition, income taxes, pensions, leases, statement of cash flows, accounting changes and errors, and interim reporting. Prerequisites: ACTG 3034, ACTG 3037, and ACTG 3038.

**ACTG 3069 Accounting Communications (4 Credits)**

This course emphasizes critical communications skills for future accounting, tax, auditing and consulting professionals. The course develops written communication skills including but not limited to technical writing, reporting the results of research and explaining complex issues. Oral communication assignments include formal presentations, development of debate skills and boardroom presence. Assignments incorporate business etiquette and team building.

**ACTG 3130 RPA in the Business and Accounting Environment (4 Credits)**

Robotic Process Automation (RPA) is an emerging technology that is changing the way businesses process data. RPA allows many business processes to be automated and remove the human from performing repetitive tasks. This course will teach the basics of the technology using one of the most popular RPA software programs, UiPath. Students will learn the theory, design an application of RPA through small projects.

**ACTG 3220 Understanding Financial Statements (4 Credits)**

Provides business majors with the necessary understanding to read, interpret, and use published financial statements. Cross listed with ACTG 4222. Prerequisite: ACTG 2200 and admission to Daniels.

**ACTG 3230 Financial Statement Analysis (4 Credits)**

Consolidated financial statements, accounting for leases, currency translation, and options and futures impacts, GAAP to restate financial statements for differences between companies. Impact of financial transactions and evaluating a firm's performance from a user's perspective.

**ACTG 3281 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. Prerequisite: ACTG 2200.

**ACTG 3282 Intermediate Financial Accounting II (4 Credits)**

This course is a continuation of Intermediate Financial Accounting I. The focus of this course is the application of Generally Accepted Accounting Principles to complex business transactions. The course includes various intermediate accounting topics, including current and long-term liabilities, leases, income taxes, pensions, shareholders' equity, earnings per share, the statement of cash flows, and other financial reporting issues. Prerequisite: ACTG 3281.

**ACTG 3284 Consolidated Financial Statement (2 Credits)**

Consolidation procedures, issues in the preparation and presentation of consolidated information, and interpretation of consolidated financial statements.

**ACTG 3285 Accounting for Foreign Operations (2 Credits)**

Financial statement impact from doing business in a foreign currency, having foreign subsidiaries or operations, and certain hedging activities.

**ACTG 3340 Topics and 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. Prerequisites: ACTG 2300.

**ACTG 3360 Profit, Planning & Control (4 Credits)**

Comprehensive planning in the corporate environment involving in-depth study of goals, procedures, responsibility, and coordination of planning and control process. Objectives and structuring of planning process, significant problem areas, benchmarks for alternative evaluation processes, and correction and control tools. Prerequisite: ACTG 2300.

**ACTG 3440 Business and Investment Tax Issues (4 Credits)**

Income tax conceptual framework applicable to common business and investment transactions, including tax implications of business decisions. How effective business planning depends on accurate assessment of relevant tax factors. Prerequisites: ACTG 2200.

**ACTG 3461 Individual Income Tax (4 Credits)**

Federal income tax as it applies to individuals, including discussion of rates, exemptions, deductions, and accounting methods; gross income, property transactions, tax deferred exchanges; business operating taxpayer issues. Prerequisites: ACTG 2200.

**ACTG 3462 Corporate & Partnership Tax (4 Credits)**

Federal income tax as applied to the formation, operation and dissolution of business entities. Determination of corporate taxable income, special deductions, credits, methods of computing tax liability and estimated tax requirements. Determination of partnership and S Corporation ordinary income; classification and amount of separately stated items allocable to partners and S Corporation shareholders in accordance with the conduit principle.

**ACTG 3551 Auditing (4 Credits)**

This course covers professional ethics and legal environment, generally accepted auditing standards (GAAS), internal control, audit documentation and auditors reports.

**ACTG 3620 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.

**ACTG 3701 Topics in Accounting (1-4 Credits)****ACTG 3702 Topics in Accounting (1-4 Credits)****ACTG 3703 Topics in Accounting (1-4 Credits)****ACTG 3704 Topics in Accounting (1-4 Credits)****ACTG 3705 Topics in Accounting (4 Credits)**

Prerequisite: ACTG 3068 or instructor's permission.

**ACTG 3740 Valuation and Modeling (4 Credits)**

Professional decisions in the face of uncertainty are made using a combination of judgment and sound analysis. Even skilled professionals in any field will make incorrect decisions when working with incorrect or insufficient information or when making careless analyses. One key to improving decision-making is superior analytical insights and skills. Given this, the ultimate purpose of the course is to: 1. Provide you with experience in identifying critical decisions that can best be improved through analysis of data and modeling. Once key issues are identified. 2. Provide you with the knowledge and insight necessary to identify appropriate (and reject inappropriate) models or analyses. Once an appropriate model or models are identified. 3. Provide you with the tools and skills necessary to correctly use those models by identifying, measuring and evaluating critical factors, data and assumptions. 4. Gain experience in critically evaluating and auditing your work and the work of other professionals. For example, has management used appropriate models, appropriate data and reasonable assumptions in their estimates of fair value for various assets. Prerequisites: INFO 1020, ACTG 2200 and FIN 2800.

**ACTG 3880 Internship - Undergraduate (0-4 Credits)**

Practical work experience.

**ACTG 3885 Undergraduate Field Experience (0 Credits)**

Compensated work experience; no academic credit. Prerequisite: instructor's permission.

**ACTG 3988 Study Abroad Resident Credit (0-18 Credits)****ACTG 3991 Independent Study (1-10 Credits)**

Independent research/study; requires written report. Prerequisite: instructor's permission.

**ACTG 3995 Independent Research (1-10 Credits)**