Accounting Courses

Courses

ACTG 199. Special Studies: [Topic]. 1-5 Credits.
Repeatable when the topic changes.

ACTG 211. Introduction to Accounting I. 4 Credits.
The accounting model and financial statements for external users.
Prereq: sophomore standing.

ACTG 213. Introduction to Accounting II. 4 Credits.
Reporting of assets, equities, revenues, and expenses. Cost information and uses in management planning and control. Budgeting, manufacturing cost flows, and product costs.
Prereq: ACTG 211, C- or better; sophomore standing.

ACTG 340. Accounting for Entrepreneurs. 4 Credits.
Sources and uses of cash in the context of start-up and small firms. Emphasis on cash generated by operations and used for operations and growth. Secondary emphasis on external sources of cash.
Prereq: ACTG 211 or MGMT 335.

ACTG 350. Intermediate Accounting I. 4 Credits.
Concepts and principles of financial accounting, including U.S. and international financial reporting standards; analysis of alternatives for income measurement and asset and liability valuation.
Prereq: ACTG 213 or BA 215, BA 101, BA 240, EC 201, MATH 241 or MATH 251, STAT 243Z or MATH 345, WR 122Z or WR 123.

ACTG 351. Intermediate Accounting II. 4 Credits.
Concepts and principles of financial accounting, including U.S. and international financial reporting standards. Analysis of alternatives for income measurement and asset and liability valuation.
Prereq: ACTG 350.

ACTG 352. Intermediate Accounting III. 4 Credits.
Concepts and principles of financial accounting, including U.S. and international financial reporting standards; analysis of alternatives for income measurement and asset and liability valuation.
Prereq: C- or better in ACTG 351, FIN 316.

ACTG 360. Cost Accounting. 4 Credits.
Development and communication of cost information to assist in planning, motivating managers, controlling costs, and evaluating performance.
Prereq: ACTG 213, BA 101, BA 240, EC 201, EC 202, MATH 241, STAT 243Z, and WR 122Z or WR 123.

ACTG 401. Research: [Topic]. 1-21 Credits.
Repeatable.

ACTG 403. Thesis. 1-12 Credits.
Repeatable.

ACTG 405. Reading and Conference: [Topic]. 1-12 Credits.
Repeatable.

ACTG 406. Practicum: [Topic]. 1-12 Credits.
Repeatable.

ACTG 407. Seminar: [Topic]. 4 Credits.
Repeatable.

ACTG 408. Workshop: [Topic]. 1-21 Credits.
Repeatable.

ACTG 409. Terminal Project. 1-12 Credits.
Repeatable.

ACTG 410. Experimental Course: [Topic]. 1-4 Credits.
A recent topic is Accounting Information Systems. Repeatable when the topic changes.

ACTG 440. Auditing. 4 Credits.
The audit environment, examinations of financial statements, and the audit process. Includes professional standards, audit sampling, and the audit profession; concepts underlying professional ethics for auditors.
Prereq: C– or better in ACTG 350.

ACTG 450. Advanced Financial Accounting. 4 Credits.
Accounting for equity; financial accounting and reporting for corporate consolidation.
Prereq: C- or better in ACTG 352.

ACTG 460. Government & Not for Profit Accounting. 4 Credits.
This course teaches differences in accounting and financial reporting for governmental and not-for-profit organizations and differences between private sector and public-sector accounting, standards-setting, meeting stakeholder needs.

ACTG 470. Federal Taxation. 4 Credits.
Federal income tax law covering primarily the taxation of individuals with a focus on business invoice and property transactions. Introduction to tax planning.
Prereq: ACTG 213, BA 101, BA 240, EC 201, EC 202, MATH 241, STAT 243Z.

ACTG 480. Accounting Data Analytics I. 4 Credits.
Focuses on the increased use of data analytics within the accounting profession, including an understanding of data analytic thinking, terminology and application.
Prereq: ACTG 350.

ACTG 503. Thesis. 1-16 Credits.
Repeatable.

ACTG 510. Experimental Course: [Topic]. 1-4 Credits.
A recent topic is Accounting Information Systems. Repeatable when the topic changes.

ACTG 540. Auditing. 4 Credits.
The audit environment, examinations of financial statements, and the audit process. Includes professional standards, audit sampling, and the audit profession; concepts underlying professional ethics for auditors.

ACTG 550. Advanced Financial Accounting. 4 Credits.
Accounting for equity; financial accounting and reporting for corporate consolidation.

ACTG 560. Government & Not for Profit Accounting. 4 Credits.
This course teaches differences in accounting and financial reporting for governmental and not-for-profit organizations and differences between private sector and public-sector accounting, standards-setting, meeting stakeholder needs.

ACTG 570. Federal Taxation. 4 Credits.
Federal income tax law covering primarily the taxation of individuals with a focus on business invoice and property transactions. Introduction to tax planning.

ACTG 580. Accounting Data Analytics I. 4 Credits.
Focuses on the increased use of data analytics within the accounting profession, including an understanding of data analytic thinking, terminology and application.

ACTG 601. Research: [Topic]. 1-16 Credits.
Repeatable.

ACTG 603. Dissertation. 1-16 Credits.
Repeatable.

ACTG 605. Reading and Conference: [Topic]. 1-16 Credits.
Repeatable.

ACTG 606. Practicum: [Topic]. 1-16 Credits.
Repeatable.

ACTG 607. Seminar: [Topic]. 1-5 Credits.
Current Research in Accounting is a recent topic. Repeatable.

ACTG 608. Workshop: [Topic]. 1-16 Credits.
Repeatable.

ACTG 609. Terminal Project. 1-12 Credits.
Repeatable.

ACTG 610. Experimental Course: [Topic]. 1-5 Credits.
Recent topics include Developing the Business Professional, International Accounting, Tax Pass-Through Entities. Repeatable when the topic changes.

ACTG 612. Financial Accounting. 3 Credits.
Introduces the accounting model and financial statements for external users. Emphasizes the use of accounting information in valuation and performance evaluation.
Prereq: ACTG 211 or equivalent.

ACTG 616. Tax Research. 4 Credits.
Introduces tax law, tax authority, and how to research complex tax issues. Emphasizes development of professional research memorandums and advising clients on tax strategies.
Prereq: ACTG 570 or ACTG 617.

ACTG 617. Taxation of Business. 4 Credits.
Taxation of business entities (C corporations, partnerships, S corporations, and limited liability companies) as they form, operate, and dissolve.

ACTG 618. Taxes and Business Strategy. 4 Credits.
How to use economic analysis as a tax planning tool, thereby incorporating tax factors in economic decisions.
Prereq: ACTG 617.

ACTG 619. Taxation of Pass Through Entities. 4 Credits.
Designed for accountants, managers, and entrepreneurs, covers basics of taxation of partnerships, S corporations and their shareholders, and trusts and their beneficiaries. Also covers taxation of exempt entities. Students cannot receive credit for both ACTG 619 and LAW 681.

ACTG 620. Entrepreneurial Accounting. 3 Credits.
Coverage includes selection of a company's legal organizational structure; compensation strategies for small business owners; cash flow budgeting, management and forecasting; and financial statement analysis.
Prereq: MBA core or the equivalent.

ACTG 625. Financial Reporting. 3 Credits.
In-depth coverage of the measurement and disclosure principles used to prepare generally accepted accounting principle-based financial statements.
Prereq: MBA core introduction to accounting courses or equivalent.

ACTG 630. Accounting Measurement and Disclosure. 4 Credits.
Recent Financial Accounting Standings Board decisions; current measurement and disclosure conflicts facing the accounting profession. Includes exposure to governmental and not-for-profit accounting issues.

ACTG 631. Financial Statement Analysis and Valuation. 4 Credits.
Examines the role of accounting information in financial decisions. Highlights valuation's relationship to accounting earnings and book value.

ACTG 642. Advanced Assurance Services. 4 Credits.
Knowledge and application of generally accepted accounting principles and generally accepted auditing standards systems, design and flow charting, work paper preparation and review, oral and written presentation, and application of judgment.
Prereq: ACTG 440/540.

ACTG 662. Strategic Cost Management. 4 Credits.
Theory and application of management accounting techniques to decisions made under uncertainty in complex business environments.

ACTG 681. Accounting Data & Analytics II. 4 Credits.
Leveraging skills and knowledge developed in ACTG 480/580, this course focuses on enabling students to successfully engage with an iterative process to more effectively perform and communicate analytics across increasingly complex scenarios, producing actionable results that consider risks related to data quality, privacy and misinterpretation.
Prereq: ACTG 480 or ACTG 580.

ACTG 682. Accounting Data & Analytics III. 4 Credits.
Leveraging prior coursework, accounting students are challenged to initiate and complete end-to-end data analytics projects, with more reliance on self-directed problem solving, incorporating aspects of visual perception and principles of design to tell stories with data that influence business leaders through actionable insights. Sequence with ACTG 580, ACTG 681.
Prereq: ACTG 580, ACTG 681.