

Accounting (ACTG)

Courses

ACTG 199. Special Studies: [Topic]. 1-5 Credits.

Repeatable when the topic changes.

Repeatable 99 times when topic changes

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.

Requisites: Prereq: BA 211Z 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.

Requisites: Prereq: BA 213Z or BA 215; BA 101Z; BA 240; EC 201; MATH 241 or MATH 251; STAT 243Z or MATH 345M or DSCI 102; 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.

Requisites: 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.

Requisites: Prereq: 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.

Requisites: Prereq: BA 101Z, BA 213Z, BA 240, EC 201, EC 202, MATH 241, STAT 243Z; WR 122Z or WR 123.

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

Repeatable.

Repeatable 99 times

ACTG 403. Thesis. 1-12 Credits.

Repeatable.

Repeatable 99 times

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

Repeatable.

Repeatable 99 times

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

Repeatable.

Repeatable 99 times

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

Repeatable.

Repeatable 99 times

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

Repeatable.

Repeatable 99 times

ACTG 409. Terminal Project. 1-12 Credits.

Repeatable.

Repeatable 99 times

ACTG 410. Experimental Course: [Topic]. 1-4 Credits.

A recent topic is Accounting Information Systems. Repeatable when the topic changes.

Requisites: Prereq: BA 101Z, BA 213Z, BA 240, EC 201, EC 202, STAT 243Z; one from MATH 241, MATH 246, MATH 251.

Repeatable 99 times when topic changes

ACTG 425. Professional Ethics for Accountants. 4 Credits.

This course presents the ethical standards of the accounting profession with emphasis on contemporary issues confronting accountants and auditors including their social and ethical responsibilities.

Requisites: Prereq: BA 213Z.

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.

Requisites: Prereq: ACTG 350.

ACTG 450. Advanced Financial Accounting. 4 Credits.

Accounting for equity; financial accounting and reporting for corporate consolidation.

Requisites: Prereq: 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 income and property transactions. Introduction to tax planning.

Requisites: Prereq: BA 101Z, BA 213Z, 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.

Requisites: Prereq: ACTG 350.

ACTG 503. Thesis. 1-16 Credits.

Repeatable.

Repeatable 99 times

ACTG 510. Experimental Course: [Topic]. 1-4 Credits.

A recent topic is Accounting Information Systems. Repeatable when the topic changes.

Repeatable 99 times

ACTG 525. Professional Ethics for Accountants. 4 Credits.

This course presents the ethical standards of the accounting profession with emphasis on contemporary issues confronting accountants and auditors including their social and ethical responsibilities.

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 income 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.

Repeatable 99 times

ACTG 603. Dissertation. 1-16 Credits.

Repeatable.

Repeatable 99 times

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

Repeatable.

Repeatable 99 times

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

Repeatable.

Repeatable 99 times

ACTG 607. Seminar: [Topic]. 1-5 Credits.

Current Research in Accounting is a recent topic. Repeatable.

Repeatable 99 times

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

Repeatable.

Repeatable 99 times

ACTG 609. Terminal Project. 1-12 Credits.

Repeatable.

Repeatable 99 times

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.

Repeatable 99 times

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.

Requisites: Prereq: BA 211Z 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.

Requisites: 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.

Requisites: 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 625. Financial Reporting. 3 Credits.

In-depth coverage of the measurement and disclosure principles used to prepare generally accepted accounting principle-based financial statements.

Requisites: Prereq: MBA core introduction to accounting courses or equivalent.

ACTG 630. Accounting Measurement and Disclosure. 4 Credits.

Recent Financial Accounting Standards 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.

Requisites: Prereq: ACTG 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 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.

Requisites: Prereq: 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.

Requisites: Prereq: ACTG 580, ACTG 681.