Accounting (ACTG)

Courses

ACTG 199. Special Studies: [Topic]. 1-5 Credits.
Experimental course - topic varies.
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 101Z; BA 169Z; BA 213Z or BA 215; EC 201Z; MATH 241 or MATH 251Z; STAT 243Z or MATH 345M or DSCI 102.

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 169Z, BA 213Z, EC 201Z, EC 202Z, MATH 241, STAT 243Z; WR 122Z or WR 123.

ACTG 401. Research: [Topic]. 1-21 Credits.
Disciplined inquiry of a topic with varying techniques and assignments suited to the nature and conditions of the problem being investigated. Often pursued in relation to a dissertation or thesis.
Repeatable 99 times

ACTG 403. Thesis. 1-12 Credits.
A written document resulting from study or research and submitted as a major requirement for a degree.
Repeatable 99 times

ACTG 404. Internship: [Topic]. 1-12 Credits.
Professional practice in an organization that integrates concepts studied at the university with career-related work experience.
Repeatable 99 times

ACTG 405. Reading and Conference: [Topic]. 1-12 Credits.
A particular selection of material read by a student and discussed in conference with a faculty member.
Repeatable 99 times

ACTG 406. Practicum: [Topic]. 1-12 Credits.
A series of clinical experiences under academic supervision designed to integrate theory and principles with practice.
Repeatable 99 times

ACTG 407. Seminar: [Topic]. 4 Credits.
A small group of students studying a subject with a faculty member. Although practices vary, students may do original research and exchange results through informal lectures, reports, and discussions.
Repeatable 99 times

ACTG 408. Workshop: [Topic]. 1-21 Credits.
An intensive experience, limited in scope and time, in which a group of students focus on skills development rather than content mastery.
Repeatable 99 times

ACTG 409. Terminal Project. 1-12 Credits.
A presentation incorporating the knowledge and skills acquired from course work completed for a degree.
Repeatable 99 times

ACTG 410. Experimental Course: [Topic]. 1-4 Credits.
A recent topic is Accounting Information Systems.
Requisites: Prereq: BA 101Z, BA 169Z, BA 213Z, EC 201Z, EC 202Z, STAT 243Z; one from MATH 241, MATH 246, MATH 251Z.
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 435. Accounting Information Systems. 4 Credits.
Accounting Information Systems, systems architecture and design; business transaction cycles and process mapping, accounting systems governance and controls.
Requisites: Prereq: ACTG 351.

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 invoice and property transactions. Introduction to tax planning.
Requisites: Prereq: BA 101Z, BA 169Z, BA 213Z, EC 201Z, EC 202Z, 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.
A written document resulting from study or research and submitted as a major requirement for a degree.
Repeatable 99 times

ACTG 510. Experimental Course: [Topic]. 1-4 Credits.
A recent topic is Accounting Information Systems.
Repeatable 99 times when topic changes

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 535. Accounting Information Systems. 4 Credits.
Accounting Information Systems, systems architecture and design; business transaction cycles and process mapping, accounting systems governance and controls.

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.
Disciplined inquiry of a topic with varying techniques and assignments suited to the nature and conditions of the problem being investigated. Often pursued in relation to a dissertation or thesis.
Repeatable 99 times

ACTG 603. Dissertation. 1-16 Credits.
A written document resulting from study or research and submitted as a major requirement for a degree.
Repeatable 99 times

ACTG 604. Internship: [Topic]. 1-9 Credits.
Professional practice in an organization that integrates concepts studied at the university with career-related work experience.
Repeatable 99 times

ACTG 605. Reading and Conference: [Topic]. 1-16 Credits.
A particular selection of material read by a student and discussed in conference with a faculty member.
Repeatable 99 times

ACTG 606. Practicum: [Topic]. 1-16 Credits.
A series of clinical experiences under academic supervision designed to integrate theory and principles with practice.
Repeatable 99 times

ACTG 607. Seminar: [Topic]. 1-5 Credits.
Current Research in Accounting is a recent topic.
Repeatable 99 times

ACTG 608. Workshop: [Topic]. 1-16 Credits.
An intensive experience, limited in scope and time, in which a group of students focus on skills development rather than content mastery.
Repeatable 99 times

ACTG 609. Terminal Project. 1-12 Credits.
A presentation incorporating the knowledge and skills acquired from course work completed for a degree.
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 99 times when 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.
Requisites: Prereq: BA 211Z or equivalent.

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 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.
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 and 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 and 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.

ACTG 691. Developing the Accounting Professional I. 1 Credit.
Developing the Accounting Professional I is the first course in a two course series. This course equips students with essential communication and leadership skills and is intended to be "applied" and/or "hands on." The course fosters change agility, effective business communication, and a growth mindset for continuous learning in dynamic professional environments. Class discussion will focus on real problems and potential approaches used by accounting professionals. Sequence with ACTG 692.

ACTG 692. Developing the Accounting Professional II. 1 Credit.
Developing the Accounting Professional II is the second course in a two course series. This class equips students with essential career advancement skills and fosters change agility, effective business communication, and a growth mindset for continuous learning in dynamic professional environments. This class is intended to be "applied" and/or "hands on." Class discussion will focus on real problems and potential approaches used by accounting professionals. Sequence with ACTG 691.
Requisites: Prereq: ACTG 691.