

ACCOUNTING (ACTG)

ACTG 317, EXTERNAL REPORTING I, 4 Credits

Examines the theory and practice of financial accounting, the processing and controls phases of the accounting system, and reporting to external parties. Emphasis is placed on the accounting cycle and financial statement structure and content. The emphasis on the accounting cycle includes the processing and tracing of transaction data from source documents to financial statements.

Prerequisite: (BA 211 with C or better or BA 211H with C or better) and (BA 213 [C] or BA 213H [C])

Equivalent to: BA 317

ACTG 318, EXTERNAL REPORTING II, 4 Credits

Continuation from ACTG 317 and the theory and practice of financial accounting and the reporting to external parties. Covers financial reporting objectives to provide information that is useful in investment and credit decisions, in assessing cash flow prospects, and about company resources and claims to those resources.

Prerequisite: ACTG 317 with C or better

Equivalent to: BA 318

ACTG 319, EXTERNAL REPORTING III, 4 Credits

Continuation from ACTG 318 and the theory and practice of financial accounting and the reporting to external parties. Covers financial reporting objectives to provide information that is useful in investment and credit decisions, in assessing cash flow prospects, and about company resources and claims to those resources.

Prerequisite: ACTG 318 with C or better

Equivalent to: BA 319

ACTG 321, COST MANAGEMENT I, 4 Credits

Reinforces and builds on the language and concepts of management accounting. Emphasizes different models for product costing and examines their effects on profit planning, budgeting, motivation, and control.

Prerequisite: ACTG 317 with C or better

Equivalent to: BA 321

ACTG 326, ACCOUNTING RESEARCH METHODS AND TOPICS, 2 Credits

Covers the theory and practice of corporate financial reporting. It highlights the development of generally accepted accounting principles (GAAP) and accounting policy choices from two perspectives. First, it examines accounting policy making at the macro (standard setter) level, as well as to examine the past, present, and future role of standard setters in formulating accounting policy. Second, from the micro or company level, it will use cases involving decisions in financial reporting to evaluate accounting conventions, particularly with regard to how those decisions reflect economic reality and the quality of earnings. It will also conduct applied accounting research.

Prerequisite: (BA 211 with C or better or BA 211H with C or better) and (BA 213 [C] or BA 213H [C])

ACTG 378, ACCOUNTING INFORMATION MANAGEMENT, 4 Credits

Introduces students to the field of information management. Topics include information systems technology, the strategic role of IT, the business applications of networks, databases and Internet technologies, the system life cycle model, systems analysis and design methodologies, and the development and implementation of information systems. Lec/rec.

Prerequisite: (BA 213 with C or better or BA 213H with C or better) and (BA 270 [C] or BA 270H [C] or BA 302 [C]) and (BA 275 [C] or BA 275H [C] or BA 276 [C])

Equivalent to: ACTG 378H, BA 378

ACTG 378H, ACCOUNTING INFORMATION MANAGEMENT, 4 Credits

Introduces students to the field of information management. Topics include information systems technology, the strategic role of IT, the business applications of networks, databases and Internet technologies, the system life cycle model, systems analysis and design methodologies, and the development and implementation of information systems. Lec/rec.

Attributes: HNRS – Honors Course Designator

Prerequisite: (BA 213 with C or better or BA 213H with C or better) and (BA 270 [C] or BA 270H [C] or BA 302 [C]) and (BA 275 [C] or BA 275H [C] or BA 276 [C])

Equivalent to: ACTG 378

ACTG 379, ACCOUNTING ANALYTICS, 4 Credits

Covers the analysis of data as it pertains to accounting professionals. The focuses include analytic techniques for decision making and the examination of “big data” involving accounting information. Hands-on experiences will develop skills with select software tools used in data analytics for accounting professionals.

Prerequisite: ACTG 318 with C or better and (ACTG 378 [C] or ACTG 378H [C])

ACTG 405, READING & CONFERENCE, 1-6 Credits

This course is repeatable for 12 credits.

ACTG 414, FORENSIC ACCOUNTING, 2 Credits

Explores the forensic accountant's role in today's economy. Topics covered include fraud detection and fraud investigation techniques, valuation of closely held businesses, lost profits analyses, and various types of litigation support services. Fundamental legal concepts governing expert witness testimony are also examined, and students are required to quantify economic damages in cases.

Prerequisite: ACTG 319 with C or better

ACTG 415, GOVERNMENTAL AND NOT-FOR-PROFIT, 2 Credits

Introduction to accounting and financial reporting for governmental and not-for-profit organizations. Topics include state, local and federal governmental accounting, including fund accounting and reporting, and accounting for not-for-profit hospitals, universities, and health/welfare organizations.

Prerequisite: ACTG 319 with C or better

ACTG 416, ACCOUNTING RESEARCH AND ANALYSIS, 2 Credits

Covers the theory and practice of corporate financial reporting. It highlights the development of generally accepted accounting principles (GAAP) and accounting policy choices from two perspectives. First, it examines accounting policy making at the macro (standard setter) level as well as to examine the past, present, and future role of standard setters in formulating accounting policy. Second, from the micro or company level it will use cases involving decisions in financial reporting to evaluate accounting conventions, particularly with regard to how those decisions reflect economic reality and the quality of earnings. It will also conduct applied accounting research.

Prerequisite: ACTG 319 with C or better

ACTG 417, ADVANCED ACCOUNTING, 4 Credits

An advanced course in financial accounting theory. Covers corporate combinations, consolidated financial statements, and government and not-for-profit accounting.

Prerequisite: ACTG 319 with C or better

Equivalent to: BA 417

ACTG 420, IT AUDITING, 4 Credits

Explores key information systems issues such as planning, acquisition, delivery, and monitoring from a risk and control perspective. Students learn to use IT audit standards, guidelines, and frameworks and build data analysis tool skills.

Prerequisite: (ACTG 319 with C or better or BA 372 with C or better) and ACTG 378 [C]

Equivalent to: BA 420

ACTG 422, STRATEGIC COST MANAGEMENT, 4 Credits

Continuation of concepts and processes of management accounting. Emphasizes relevant costs, cost accumulation and allocation, segment performance measurement and control and quantitative techniques.

Prerequisite: ACTG 319 with C or better and ACTG 321 [C] and BA 357 [C]

Equivalent to: BA 422

ACTG 424, TAXATION I, 4 Credits

Covers concepts related to business taxation and focuses primarily on 1) basic income tax law as it relates to businesses, 2) the role of income taxes in decision making processes, and 3) basic income tax research. In addition, the course is intended to assist students in preparation to become a professional, and thus contains components designed to aid in the development of technical, analytical, problem-solving and communication skills.

Prerequisite: ACTG 319 with C or better

Equivalent to: ACTG 325

ACTG 425, ADVANCED TAXATION, 4 Credits

Examination of the federal tax system as it applies to corporations, partnerships, and estates and trusts. Emphasis is placed on understanding tax planning for business owners and refining the ability to research tax issues.

Prerequisite: ACTG 424 with C or better

ACTG 427, ASSURANCE AND ATTESTATION SERVICES, 4 Credits

Assertions of enterprises gain credibility when examined by an independent third party. Assurance and attestation provide credibility. Coverage includes ethics, risk, materiality, internal control, evidence and reporting.

Prerequisite: ACTG 319 with C or better

Equivalent to: BA 427

Available via Ecampus

ACTG 428, ADVANCED AUDIT ANALYTICS, 4 Credits

An advanced four-credit course covering audit theory, current audit practice and auditor professional skills. The equivalent of three credits (30 hours) relates to in-class activities, readings, presentations, research and group discussions of relevant advanced audit topics. The equivalent of one credit (10 hours) relates to understanding the use and future of data analytics in the audit profession. Theory, current audit practice and auditor professional skills.

Prerequisite: ACTG 427 with C or better

ACTG 429, TOPICS IN ACCOUNTING, 1-4 Credits

Analysis of current topics in accounting. Topics will vary from term to term.

Equivalent to: BA 429

ACTG 516, ACCOUNTING RESEARCH AND ANALYSIS, 3 Credits

Emphasis on financial accounting, tax and auditing research and analysis and communication of conclusions in the context of accounting case studies.

ACTG 517, ADVANCED ACCOUNTING, 4 Credits

An advanced course in financial accounting theory. Corporate combinations, consolidated financial statements, foreign operations and subsidiaries, partnerships, and sole proprietorships; contemporary issues in financial accounting.

Equivalent to: BA 517

Recommended: ACTG 319

ACTG 518, ACCOUNTING THEORY AND PRACTICE I, 3 Credits

Expands and integrates knowledge of US and international generally accepted accounting principles (GAAP) in a rigorous study of the design, selection, and consequences of various models of financial reporting.

Prerequisite: (ACTG 516 with C or better and ACTG 517 [C])

ACTG 519, ACCOUNTING THEORY AND PRACTICE II, 3 Credits

Study of the design, selection, and consequences of various models of financial reporting. Research accounting treatments for complex facts and circumstances with ambiguous accounting guidance. Build on financial reporting models to develop in-depth understanding and application of accounting practice.

Prerequisite: ACTG 518 with C or better

ACTG 520, IT AUDITING, 4 Credits

Explores key information systems issues such as planning, acquisition, delivery, and monitoring from a risk and control perspective. Students learn to use IT audit standards, guidelines, and frameworks and build data analysis tool skills.

Recommended: (ACTG 319 or BA 372) and ACTG 378

ACTG 522, STRATEGIC COST MANAGEMENT, 4 Credits

Continuation of concepts and processes of management accounting. Emphasizes relevant costs, cost accumulation and allocation, segment performance measurement and control and quantitative techniques.

Recommended: ACTG 319, ACTG 321 and BA 357

ACTG 524, INTRODUCTION TO TAXATION, 4 Credits

Meets two major objectives. First, it is a technical introduction to U.S. income tax with emphasis on general and business related topics. Second, it provides a framework for students to launch further study in the tax area. Students will be encouraged to supplement text materials with readings from the Internal Revenue Code and Regulations as well as secondary tax research services.

Prerequisite: BA 528 with C or better

ACTG 525, ADVANCED TAXATION, 4 Credits

Examination of the federal tax system as it applies to corporations, partnerships, and estates and trusts. Emphasis is placed on understanding tax planning for business owners and refining the ability to research tax issues.

Recommended: ACTG 424

ACTG 527, ASSURANCE AND ATTESTATION SERVICES, 4 Credits

Assertions of enterprises gain credibility when examined by an independent third party. Assurance and attestation provide credibility. Coverage includes ethics, risk, materiality, internal control, evidence and reporting.

Equivalent to: BA 527

Recommended: ACTG 319

ACTG 529, TOPICS IN ACCOUNTING, 1-4 Credits

Analysis of current topics in accounting. Topics will vary from term to term.

Equivalent to: BA 529

ACTG 620, FOUNDATIONS OF ACCOUNTING RESEARCH, 3 Credits

Introduces first-year doctoral students to accounting research by discussing the development of modern accounting theory, relating it to theories in economics and finance, and exposing students to the different areas of and methodologies used in accounting research. Also begins a survey of classic and contemporary literature in the area of financial accounting research. Specific financial accounting topics may change from quarter to quarter, but sample topics include earnings management, earnings quality, and voluntary disclosure.

ACTG 621, FINANCIAL ACCOUNTING RESEARCH, 3 Credits

Surveys classic and contemporary research in the area of financial accounting. Specific topics may change from quarter to quarter, but sample topics include the value relevance of accounting information, post earnings announcement drift, the residual income model, analysts' use accounting information, and market-based assessments of the usefulness and limitations of alternative accounting measurements and disclosures.

ACTG 622, ACCOUNTING, JUDGMENT AND ACCOUNTABILITY, 3 Credits

Surveys classic and contemporary research in areas related to management, judgment, and accountability in accounting. Specific topics may change from quarter to quarter, but sample topics include research on management incentives and compensation, performance measurement, auditing, corporate governance, and research using behavioral methods.

ACTG 623, TAX RESEARCH, 3 Credits

Surveys classic and contemporary research in the area of taxation. Specific topics may change from quarter to quarter, but sample topics include tax vs. nontax costs in business decisions, book-tax differences, taxes and financial reporting, multijurisdictional tax issues, and tax avoidance.