This course covers a variety of topics related to financial accounting and managerial accounting. The course includes accounts receivable and uncollectible accounts, notes payable, and notes receivable, partnership accounting, corporate organization, capital stock, taxes, dividends and bonds, statements of cash flows, financial statement analysis, and manufacturing accounting. The course introduces the use of accounting information by managers to make operational and financial decisions in a business entity. Topics covered include selecting a financial entity, registering with the tax authorities, applying ethical behavior to professional situations, financial statement analysis, product cost allocation, cost behavior, and budgeting. The planning, organizing, and control functions of management will be consistently addressed throughout the course.

**ACTG 101 Accounting Procedures I: 4 Credits (4 Lec)**

This course covers the complete accounting cycle including creating source documents, journalizing transactions, posting to ledgers, preparing work sheets and basic financial statements. This includes the income statement and balance sheet, end of period closing activities, and special journals for service and merchandising businesses. The accrual basis of accounting will be emphasized through other accounting methods will be addressed.

**ACTG 201 Principles of Financial Accounting: 3 Credits (3 Lec)**

This course will cover the principles of financial accounting and its application to: cash, current and long-term receivables, inventories, plant assets, natural resources, intangible assets, asset impairments, current liabilities, long-term debt, and contingencies. Fair value concepts, present value measurements, and comparisons between US and international accounting standards will be incorporated.

**ACTG 205 Computerized Accounting: 3 Credits (3 Lec)**

This course covers the use of accounting software packages in the accounting environment. It provides an in-depth study of the theory of financial accounting and reporting and its application to: cash, current and long-term receivables, inventories, plant assets, natural resources, intangible assets, asset impairments, current liabilities, long-term debt, and contingencies. Fair value concepts, present value measurements, and comparisons between US and international accounting standards will be incorporated.

**ACTG 220 Survey of Accounting: 3 Credits (3 Lec)**

This course covers the basic accounting model, accounting records, recording business transactions, preparation and analysis of financial statements, and elementary income tax issues in a small business environment. The course is intended for non-business majors and may not substitute for any required business course.

**ACTG 223 Principles of Financial Accounting II: 3 Credits (3 Lec)**

This course will continue the study of financial accounting with a focus on advanced topics such as stock and bond investments, cash flow reporting, and a study of the conceptual framework and process by which accounting standards are established.

**ACTG 290R Undergraduate Research: 1-6 Credits (1-6 Other)**

This course provides opportunities for students to engage in research activities that may culminate in a written work or other creative project. The course will address responsible conduct of research. May be repeated. Repeatable up to 99 credits.

**ACTG 291R Special Topics: 1-4 Credits (1-4 Other)**

This course provides opportunities for students to pursue special topics under the direction of an instructor. Repeatable up to 12 credits.

**ACTG 292R Independent Study: 1-3 Credits (1-3 Other)**

This course provides opportunities for students to pursue individualized assignments under the direction of an instructor. Used as a substitute for a required course. Repeatable up to 6 credits.

**ACTG 298R Internship: 1-12 Credits (1-12 Other)**

This course provides opportunities for students to complete internships arranged with an agency, business or other organization to gain practical experience in a field. Offered as needed based on student demand. Repeated. Repeatable up to 12 credits.

**ACTG 321 Act Information Systems I: 3 Credits (3 Lec)**

This course covers the use of accounting systems and the systems documentation, information technology, and software applications.

**ACTG 322 Act Information Systems II: 3 Credits (3 Lec)**

This course covers the use of accounting systems and the systems documentation, information technology, and software applications.

**ACTG 327 Intermediate Financial Accounting and Reporting I: 3 Credits (3 Lec)**

This course covers the use of accounting systems and the systems documentation, information technology, and software applications.
ACTG 328  Inter Fin Acct & Reporting II: 3 Credits (3 Lec)
PREREQUISITE: ACTG 327. (F, Sp) The theory and practice of financial accounting and reporting. A study of stockholders' equity, dilutive securities, earnings per share, investments, revenue recognition, deferred income taxes, pensions, leases, accounting changes, error analysis, the statement of cash flows and full disclosure in financial accounting

ACTG 401  Federal Income Taxation: 3 Credits (3 Lec)
PREREQUISITE: ACTG 202 or ACTG 223, junior standing. (F, Sp) Federal income taxes as applied to individuals and their businesses with emphasis on income and expense recognition, individual taxation, property transactions, investments, compensation, retirements, home ownership, tax research and tax return preparation

ACTG 410  Cost Management Accounting I: 3 Credits (3 Lec)
PREREQUISITE: ACTG 327 and ACTG 320. (F, Sp) Focus on cost accounting concepts, with emphasis on developing and evaluating information that management needs to plan, make key decisions, and monitor business performance. Key topics include cost typology and behavior and how each impacts decision-making process and product costing, cost-volume-profit analysis, flexible budgeting, incremental decision analysis, and performance evaluation

ACTG 411R  Auditing I: 3 Credits (3 Lec)
PREREQUISITE: ACTG 321 and ACTG 328. (F, Sp) Practice and theory of auditing financial statements. A study of most of the major activities performed during the conduct of a financial statement audit, from client acceptance to issuance of an audit report with a focus on auditing standards generally accepted in the United States

ACTG 415  Government & Not for Profit Accounting I: 3 Credits (3 Lec)
PREREQUISITE: Junior standing, and ACTG 328 as pre- or co-requisite COREQUISITE: ACTG 328. (F, Sp) A study of the accounting principles and financial reporting unique to the governmental and not-for-profit sectors of the U.S. economy.

ACTG 421  Data Analytics for Accountants: 3 Credits (3 Lec)
PREREQUISITE: ACTG 321 and junior standing. (Sp) Contemporary issues in data analytics and accounting information systems. Emphasis on the practical application of analytics and information technology to improve business efficiency, and effectiveness, and decision making

ACTG 431  Tax Assistance: 3 Credits (3 Lec)
PREREQUISITE: ACTG 401 or consent of instructor. (Sp) Development of knowledge, skills, and organizational methods needed to prepare Federal and State income tax returns. Preparation of income tax returns for low-income clients through the Volunteer Income Tax Assistance Program

ACTG 441  Financial Statement Analysis: 3 Credits (3 Lec)
PREREQUISITE: ACTG 327. (F, Sp) Analysis of external financial statements, primarily from the standpoint of investors and creditors. Topics include: revenue recognition methods, cash flow analysis, ratios, inventory analysis, capitalization vs. expense, depreciation, impairment, multinational operations, intercorporate investments, acquisitions and spin-offs, hedge accounting, and overall financial health and earnings quality of the firm

ACTG 490R  Undergraduate Research: 1-6 Credits (1 Other)
PREREQUISITE: Senior standing and consent of instructor. (F) Offered as needed based on student demand. For business majors: formal admission to the College of Business. Directed undergraduate research/creative activity which may culminate in a research paper, journal article, or undergraduate thesis. Course will address responsible conduct of research. May be repeated. Repeatable up to 12 credits.

ACTG 491  Special Topics: 1-4 Credits (1-4 Lec)
PREREQUISITE: Formal admission to the College of Business, consent of instructor and course prerequisites as determined for each offering. Offered as needed based on student demand. Courses not required in any curriculum for which there is a particular one time need, or given on a trial basis to determine acceptability and demand before requesting a regular course number. Repeatable up to 12 credits.

ACTG 492  Independent Study: 1-3 Credits (1-3 Other)
(F, Sp, Su) Directed undergraduate research/creative activity which may culminate in a research paper, journal article, or undergraduate thesis. Not to be used as a substitute for a required course. May be repeated. Repeatable up to 6 credits.

ACTG 494  Seminar: 1 Credits (1 Other)
PREREQUISITE: Junior standing and as determined for each offering. Topics offered at the upper division level that are not covered in regular courses. Students participate in preparing and presenting discussion material. Repeatable up to 4 credits.

ACTG 498  Internship: 1-12 Credits (1-12 Other)
PREREQUISITE: ACTG 327 or other upper-level accounting course relevant to the specific internship. (F, Sp, Su) An individualized assignment arranged with an agency, business or other organization to provide guided experience in the field. Repeatable up to 12 credits.

ACTG 514  Fraud Examination: 3 Credits (3 Lec)
PREREQUISITE: ACTG 411 and admission to MPAC Program or consent of instructor. (F) An overview of fraud examination, including the extent and nature of fraud, motivations of perpetrators, fraud symptoms, legal issues, as well as methods of detection, investigation, and prevention of various asset misappropriation schemes and fraudulent financial statements

ACTG 521  Advanced Auditing: 3 Credits (3 Lec)
PREREQUISITE: ACTG 411 and admission to MPAC Program. (Sp) An in-depth analysis of contemporary auditing and assurance theory, statistical sampling, internal control, and audit evidence

ACTG 522  Accounting Analytics: 3 Credits (3 Lec)
PREREQUISITE: Admission to MPAC program and completion of ACTG 321R. (F) Contemporary issues in accounting information systems, such as Data Analytics. Emphasis on the practical application of information technology to improve business efficiency, effectiveness, and decision-making.

ACTG 525  Accounting Theory and Complex Issues in Accounting: 3 Credits (3 Lec)
PREREQUISITE: ACTG 328 and admission to MPAC Program. (F) A study of complex financial accounting issues and the underlying theoretical rationale. Key topics include derivative financial instruments, hedge accounting, elements of the other comprehensive income, sale-leaseback transactions, consignment accounting, and troubled debt restructuring

ACTG 526  Advanced Taxation: 3 Credits (3 Lec)
PREREQUISITE: ACTG 401 and admission to MPAC Program or consent of instructor. (Sp) How tax laws affect Corporations, Partnerships, Limited Liability Companies, and other business entities. In addition, the tax laws applicable to estates and trusts, state taxes and multi-jurisdictional issues are explored. Tax reporting, tax planning, and tax research skills are emphasized

ACTG 529  Research in Accounting: 3 Credits (3 Lec)
PREREQUISITE: ACTG 328 and admission to MPAC Program. A project-oriented seminar that focuses on developing tools for researching, developing and communicating defensible solutions to accounting issues and problems of the type likely to be encountered throughout a professional career in accounting
ACTG 531  Tax Practicum: 3 Credits (3 Lec)
PREREQUISITE: ACTG 401, admission to the MPAc program, or consent of instructor. (Sp) How the broad principles of taxation affect individuals, corporations, partnerships, S-corporations, estates, and trusts. Students apply their knowledge by assisting low income individuals with their tax returns as part of the Volunteer Income Tax Assistance Program.

ACTG 536  Advanced Accounting: 3 Credits (3 Lec)
PREREQUISITE: ACTG 328 and admission to MPAc Program or consent of instructor. (F) The theory and practice of financial accounting and reporting pertaining to business combinations and consolidated financial statements, accounting for partnerships and related business forms, foreign currency transactions and financial statement translations, and other advanced accounting topics.

ACTG 544  Professional Accounting Issues: 1-4 Credits (1-4 Lec)
PREREQUISITE: Admission to the MPAc program or consent of instructor. (F, Sp) A comprehensive and in-depth study of the most relevant topics in the accounting profession. Topics include auditing and attestation, business environment and concepts, financial accounting and reporting, and regulation managerial, governmental, and not-for-profit accounting, as well as assurance services and taxation. Intended primarily for students pursuing the certified public accountant (CPA) credential. Repeatable up to 4 credits.

ACTG 575  Professional Paper and Project: 1-4 Credits (1-4 Other)
PREREQUISITE: Graduate standing and consent of instructor. A research or professional paper or project dealing with a topic in the field. The topic must have been mutually agreed upon by the student and his or her major advisor and graduate committee. Repeatable up to 4 credits.

ACTG 589  Graduate Consultation: 1-3 Credits (1 Other)
PREREQUISITE: Graduate standing and approval of the Dean of Graduate Studies. (Sp) This course may be used only by students who have completed all of their course work (and Thesis if on a Thesis Plan) but who need additional faculty or staff time or help. Repeatable up to 3 credits.

ACTG 591  Special Topics: 1-4 Credits (1-4 Other)
PREREQUISITE: Graduate standing and courses as determined for each offering. Offered as needed based on student demand. Courses not required in any curriculum for which there is a particular one time need, or given on a trial basis to determine acceptability and demand before requesting a regular course number. Repeatable up to 4 credits.

ACTG 592  Independent Study: 1-3 Credits (1-3 Other)
PREREQUISITE: Graduate standing, consent of instructor, approval of College of Business Associate Dean and The Graduate School Dean. (F, Sp, Su) Directed research and study on an individual basis. Repeatable up to 6 credits.

ACTG 594  Seminar: 1 Credits (1 Other)
PREREQUISITE: Graduate standing. Topics offered at the graduate level that are not covered in regular graduate courses. Students participate in preparing and presenting discussion material. Repeatable up to 4 credits.

ACTG 598  Internship: 1-3 Credits (1-3 Other)
PREREQUISITE: Graduate standing and consent of instructor. (F, Sp, Su) An individualized assignment arranged with an agency, business or other organization to provide guided experience in the field. Repeatable up to 12 credits.