

ACTG - Accounting

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

This first course in financial accounting 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 though other accounting methods will be addressed.

ACTG 102 Accounting Procedures II: 4 Credits (4 Lec)

PREREQUISITE: ACTG 101. For Gallatin College students only. This financial accounting course is a continuation of Accounting Procedures I. Topics include accounts receivable and uncollectible accounts, notes payable and notes receivable, plant assets and depreciation, partnership accounting, corporate organization, capital stock, taxes, dividends and bonds, statements of cash flows, financial statement analysis, and manufacturing accounting

ACTG 122 Accounting & Business Decision: 3 Credits (3 Lec)

PREREQUISITE: ACTG 101. For Gallatin College students only. 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 125 QuickBooks: 3 Credits (3 Lec)

PREREQUISITE: ACTG 101. Using QuickBooks, an accounting system for small-business owners and bookkeepers, students will complete a variety of accounting projects. Topics of this course include creating a company, setting up company lists, editing a preset chart of accounts, entering opening balances, entering sales and invoices, receiving payments and making deposits, handling expenses and bills, working with bank accounts, analyzing financial data, tracking and paying sales tax, managing inventory, and preparing payroll

ACTG 180 Payroll Accounting: 4 Credits (4 Lec)

Students will become knowledgeable in the payroll records required to comply with various federal and state laws affecting payroll. The Federal Fair Labor Standards Act and the Montana Wage/Hour laws are studied. Students will develop skills in actual payroll preparation. Activities include computing gross salaries, social security, federal and state income tax deductions, journalizing payroll transactions, posting to ledgers and preparation of federal and state payroll tax returns, and reports.

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

PREREQUISITE: M 121Q or STAT 216Q or M 151Q or M 161Q or M 165Q or M 171Q or placement into math level 400 or higher. (F, Sp, Su) An introduction to the principles of financial accounting for students of all business curricula. Specific topics include key accounting concepts, accounting transaction recording, financial statement preparation, accounting systems overview, business entity structures and financial statement analysis

ACTG 202 Principles of Managerial Accounting: 3 Credits (3 Lec)

PREREQUISITE: ACTG 201. (F, Sp, Su) An introduction to the principles of managerial accounting. The majority of the semester will address managerial accounting, the process of providing information to managers for use in planning, control and decision making. Managerial accounting topics include product costing, cost-volume-profit analysis, budgeting, variance analysis, and decision analysis tools. The managerial accounting coverage will be preceded by a brief continuation of study of selected principles of financial accounting

ACTG 205 Computerized Accounting: 3 Credits (3 Lec)

Studies how computers are used in today's accounting environments through the use of an integrated accounting software package. Uses a hands-on approach to complete the accounting cycle for merchandise or service businesses as well as entries for voucher systems, departmentalized accounting, financial statement analysis, depreciation, inventory, and payroll.

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

() Hasn't been offered recently. A survey of 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. This 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)

PREREQUISITE: ACTG 201. (F, Sp, Su) A continuation of the financial accounting topics introduced in ACTG 201. The course helps students learn how to prepare and analyze financial statements, and understand the role that accounting plays in business decisions. Additional topics include: 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)

() Offered as needed based on student demand. Directed undergraduate research/creative activity which may culminate in a written work or other creative project. Course will address responsible conduct of research. May be repeated.
Repeatable up to 99 credits.

ACTG 291 Special Topics: 1-4 Credits (1-4 Lec)

PREREQUISITE: None required but some may be determined necessary by 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 292 Independent Study: 1-3 Credits (1-3 Other)

PREREQUISITE: Consent of instructor and approval of Associate Dean. (F, Sp, Su) Directed research and study on an individual basis. Not to be used as a substitute for a required course. Online registration reserved for business majors & other majors for whom this course is a degree requirement. Other interested students email business@montana.edu to request registration
Repeatable up to 6 credits.

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

PREREQUISITE: ACTG 223 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 6 credits.

ACTG 321 Acct Information Systems I: 3 Credits (3 Lec)

PREREQUISITE: ACTG 223 and BMIS 211. (F, Sp) A study of how organizations capture, record, store, protect, analyze, and report accounting information. Topics include business processes, transaction processing, internal controls, data security, systems documentation, information technology, and software applications. Online registration reserved for business majors & other majors for whom this course is a degree requirement. Other interested students email business@montana.edu to request registration

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

PREREQUISITE: ACTG 223. (F, Sp) 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. Online registration reserved for business majors & other majors for whom this course is a degree requirement. Other interested students email business@montana.edu to request registration

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. Online registration reserved for business majors & other majors for whom this course is a degree requirement. Other interested students email business@montana.edu to request registration

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. Online registration reserved for business majors & other majors for whom this course is a degree requirement. Other interested students email business@montana.edu to request registration

ACTG 410 Cost Management Accounting I: 3 Credits (3 Lec)

PREREQUISITE: ACTG 327 and ACTG 202. (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. Online registration reserved for business majors & other majors for whom this course is a degree requirement. Other interested students email business@montana.edu to request registration

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. Online registration reserved for business majors & other majors for whom this course is a degree requirement. Other interested students email business@montana.edu to request registration

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. Online registration reserved for business majors & other majors for whom this course is a degree requirement. Other interested students email business@montana.edu to request registration

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. Online registration reserved for business majors & other majors for whom this course is a degree requirement. Other interested students email business@montana.edu to request registration

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. Online registration reserved for business majors & other majors for whom this course is a degree requirement. Other interested students email business@montana.edu to request registration

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. expensing, depreciation, impairment, multinational operations, intercorporate investments, acquisitions and spin-offs, hedge accounting, and overall financial health and earnings quality of the firm. Online registration reserved for business majors & other majors for whom this course is a degree requirement. Other interested students email business@montana.edu to request registration

ACTG 490R Undergraduate Research: 1-6 Credits (1 Other)

PREREQUISITE: Senior standing and consent of instructor. () 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.