

Graduate Accounting Course Descriptions

ACTG 4130: Robotic Process Automation for the Accounting & Business Professional

This course is designed for students to explore Robotic Process Automation (RPA) from both the business analyst and developer point of view. Students will learn the types of processes ripe for automation, designing and planning the process, as well as building small automations for themselves in the UiPath software. Students will be able to design and diagram RPA projects and will gain the theoretical knowledge to transfer their technical skills to other RPA software products. PREREQ: None

ACTG 4155: Accounting Processes and Information Systems

This course is designed to help accounting students understand how data underlying common business operations are organized and used to help facilitate operations and decision making. Students will learn to use Python to interact with data. Students will learn how to diagram program logic as well as business logic with flowcharts. Students will also learn how to model communication flows with Business Process Modeling Notation. The course can be conceptualized as a data science approach to accounting information systems. PREREQ: None.

ACTG 4176: Accounting Data Analytics

In this course, students explore overarching trends in big data and the impact to accounting and auditing fields while also gaining hands on experience working with business data sets in SQL, IDEA and Tableau. In today's information world, accountants must be well equipped to understand and utilize the vast and varying data systems that feed a company's decision making process. This course allows students to develop data manipulation skills by learning the SQL language to query data. Students will gain significant experience using IDEA, an audit based data mining tool. Finally, students will use Tableau as another method to analyze and present data to clients. Learning emphasis is based strongly on mastering the tools but also developing a data analytics mindset that can be applied to any audit or data mining tool. Projects simulate the process to request client data files, load complex data sets, design and execute query procedures and summarize results for management. PREREQ: ACTG 4610 or Instructor Permission.

ACTG 4240: Topics & Cases in Financial Accounting

This course develops a greater awareness of contemporary accounting issues, focusing on financial reporting. The course is designed to enhance each student's ability to identify, discuss, and resolve open-ended problems (i.e., those having no single "correct" answer) faced by accounting professionals. Each student must commit to being an active participant in the class discussions. Through the use of numerous cases involving all aspects of financial reporting, students identify issues, conduct authoritative research, then present and defend their conclusions using both oral and written presentation formats. Students also write an original research paper on a topic of their choice. Prerequisite: ACTG 4282.

ACTG 4284: Consolidated Financial Statements

This course introduces the student to the preparation of financial statements in compliance with GAAP when the reporting entity has investments in other entities that are other than passive investments. This module explores the financial reporting issues relating to partial or full ownership of one business entity by another. It includes use of the equity method as well as issues involved in reporting the financial results of consolidated entities, both at and subsequent to acquisition or formation. PREREQ or COREQ: ACTG 4282 or ACTG 3068.

ACTG 4285: Accounting for Foreign Operations

Topics covered in this course include the financial statement impact of doing business in a foreign currency, having foreign subsidiaries or operations, and certain hedging activities. PREREQ or COREQ: ACTG 4282 or ACTG 3068.

ACTG 4290: Advanced Accounting Theory

This course analyzes trends in accounting through review of major publications of the accounting profession. It places emphasis on theoretical foundations of accounting theory underlying concepts of assets, income determination, and disclosure. Prerequisite: ACTG 4282 Prerequisite or Co-requisite: ACTG 4284.

ACTG 4340: Topics & Cases in Managerial Accounting

This course focuses upon innovative forensic, management control, productivity and business valuation approaches used by forensic and managerial accountants. Such strategies and techniques are evaluated through classroom discussion of cases and related articles. PREREQ: ACTG 4660.

ACTG 4400: Taxation for Business & Investment Planning

This is an introductory tax course that emphasizes a conceptual approach to learning the income tax framework applicable to common business and investment transactions. It is designed to sensitize students to the tax implications of business decisions and to cultivate the student's ability to ask good tax questions. This course will illustrate that effective business planning depends on an accurate assessment of relevant tax factors. PREREQ: ACTG 4610. Not open to students who have completed ACTG 4410.

ACTG 4410: Federal Income Taxation

The course is designed for graduate accounting students that wish to study federal income taxation. This is the first course in taxation, which introduces the federal taxation system, the importance of tax authorities, the concepts of gross income and tax deductions and the tax implications of common property transactions. The course generally focuses on property transactions, but the taxation of individuals is emphasized with an objective of students being able to properly prepare complex individual tax returns. PREREQ: 4610. Not open to students who have completed ACTG 4400.

ACTG 4462: Corporation and Partnership Taxation

The course is designed for graduate accounting, finance or other business students in their study of advanced topics in federal income taxation. This is the second course in taxation which concentrates on taxation of corporations, limited liability corporations, S corporations and partnerships. PREREQ: ACTG 4400 or ACTG 4410.

ACTG 4520: Forensic Accounting and Auditing

Students will have an opportunity to learn, study, and discuss practical aspects of accounting as it is used to detect and prosecute fraud. Students will be exposed to improprieties, common fraud schemes, illegalities, and harassments. PREREQ or COREQ: ACTG 3551 or ACTG 4551 or Instructor Permission.

ACTG 4530: Business Advisory & Internal Audit

In today's business environment, a given company's "internal audit" function is asked to not only help keep the business out of trouble (control risks), but also help make the business better (leverage risk management to make better business decisions). In this course, we will "reimagine" internal audit with a heavy focus on the business advisory aspects of audit. Topics specifically covered in this course include risk appetite and tolerance, risk culture and an array of cutting-edge audit and advisory topics (cybersecurity, data privacy, social media, to name a few). Students perform hands on simulated audit procedures and case studies to truly experience the role of an auditor as business advisor. Prerequisite: None

ACTG 4551: Auditing

This course is designed to provide you with a thorough understanding of auditing and related attest services. This includes gaining requisite knowledge about AICPA (U.S. GAAS) and PCAOB auditing standards and how they are applied in conducting a financial statement audit. Application of these standards applies to planning an audit, the risk assessment process including gaining an understanding of internal control, gathering and evaluating evidence, sampling, and issuing an audit report. PREREQ or COREQ: ACTG 4282.

ACTG 4552: Advanced Auditing

This course is designed to build on the foundation of auditing knowledge developed in ACTG 4551 and apply that knowledge to specific accounts and assertions in a financial statement audit. Students also examine selected SEC enforcement actions and discuss what audit procedures may have been beneficial to prevent the misstatement. PREREQ: ACTG 4551 or ACTG 3551.

ACTG 4575: AIS Risk, Control and Audit

An auditor cannot just “audit the numbers” without strong consideration to the IT systems that generate those numbers. Today’s accounting professionals must possess a strong understanding of accounting information system risks and controls. Topics specifically covered in this course include IT security controls, datacenter controls, data backup and disaster recovery planning, SDLC and change control processes. Students perform hands on simulated audit exercises and case studies to truly experience the role of an IT auditor. Prerequisite: ACTG 4551 or ACTG 3551.

ACTG 4620: Accounting Ethics

This course focuses on the idea of “community” and the ethical and social relationships of accounting leaders and business organizations in their communities. The focus will be on the role of the accounting professional and the unique and special responsibilities associated with that role. This will be examined by analyzing a variety of issues that students will face during their careers. The goal is to provide students with generalized understanding and skills that can be employed in dealing with other issues that may emerge in their accounting and business careers. Many of these issues that emerge directly relate to the state Code of Professional Conduct applicable to CPAs, the Code provisions will be discussed and analyzed. PREREQ: None.

ACTG 4700: Special Topics

The 4700 course number is used to offer a variety of special topics courses that are either offered only periodically or are under development and have not yet been formally added to our course catalog.

ACTG 4720/BUS4720: Corporate Advisory

Corporate Advisory is a project-based practicum experience (field study) whereby student teams will gain an in-depth perspective of managerial and strategic processes within an actual company (hereafter, corporate partner). Teams will spend the quarter working on a specific consulting project in close collaboration with executives of the corporate partner. The project will have important accounting and financial implications and will culminate with a formal presentation of the conclusions reached by the team. The work of the team and the consulting relationship with the corporate partner is supervised by the faculty instructor(s) of the course. PREREQ: Instructor Approval.

ACTG 4730: International Accounting Travel Course

This course is designed for students to study international accounting from both academic and practical perspectives. The main objective of this course is to develop a greater awareness of contemporary accounting issues faced in the international marketplace. This course will consist of two components: pre-departure classes designed to provide the student with knowledge of issues experienced in a global economy; a ten-day international travel experience which includes experiential learning exercises, group discussions and presentations, and seven visits to international companies and CPA firms. PREREQ: Instructor Approval

ACTG 4740: Valuation and Modeling

The ultimate purpose of the course is to improve professional decision-making skills. Professional decisions are made using a combination of judgment and analysis. Even skilled professionals (in any field) will make incorrect decisions when working with incorrect or insufficient information. Thus, one key to improving decision-making is improving analytical insights and skills. This course will emphasize the definition, construction, uses and limitations of popular financial models and instruments. Further, the class will focus on how the instruments are used, why they are used and how decisions to use such instruments and tools/techniques to value them are made. PREREQ: ACTG 4610, FIN 4630, STAT 4610 or FIN 4170

ACTG 4750: Valuing a Business Valuation

This course explores all major aspects of business valuation, focusing on the valuation of closely held businesses. Students study the three methods of valuation, their strengths and weaknesses, and when to apply each. Topics include: 1) standards of value, 2) levels of value, including valuation discounts and premiums, 3) valuation methodologies, 4) evaluation and analysis of data, 5) critical assumptions, and 6) professional report writing. Students not only study valuation theory, they appraise an actual business and draft a valuation report in compliance with the American Institute of Certified Public Accountants' *Statement on Standards for Valuation Services* (SSVS) and the Reporting Standards of the National Association of Certified Valuation Analysts (NACVA). PREREQ: ACTG 4740.