

MASTER OF ACCOUNTANCY

COURSE CATALOG LISTINGS

• PREREQUISITE/FOUNDATIONS COURSES

Students may waive Master of Accountancy prerequisite/foundations courses based on academic performance in comparable classes completed through an accounting major (or business major with accounting concentration) at an AACSB-accredited institution, or through passing performance on subject waiver exams.

ACTG 4610 FINANCIAL ACCOUNTING AND REPORTING *(INTRODUCTORY FINANCIAL ACCOUNTING)*

The purpose of this course is to provide students with an understanding of the financial statements issued by companies to external parties, such as shareholders and creditors. The course covers the fundamentals of accounting, from recording economic events in the accounting records to the preparation of the company's financial statements. In addition, the course examines major transaction categories, accounting policy choices of business firms and their financial statement implications, as well as the content of publicly-traded companies' Form 10-K annual reports.

ACTG 4660 STRATEGIC COST MANAGEMENT *(INTRODUCTORY MANAGERIAL ACCOUNTING)*

Strategic cost management methods and practices focus on how to help the firm succeed in contemporary business. Topics in the course include balanced scorecard, cost-volume-profit analysis, target costing, standard costing, and management control. The course will enable students to apply strategic thinking to management planning, decision-making, and management reporting.

ACTG 4281 INTERMEDIATE FINANCIAL ACCOUNTING I

The focus of this course is the foundation and content of published financial statements. Specifically it covers the following broad topics: (1) Conceptual Framework of Financial Reporting; (2) Financial Statements and Related Disclosures; (3) Assets: Recognition and Measurement; and (4) Liabilities: Recognition and Measurement. Common to each of the topics is an emphasis on reading GAAP and applying GAAP guidance to fact patterns. At the conclusion of the course, students should be aware of the proper accounting treatment for many common situations; moreover, students should be fully comfortable interpreting GAAP literature to address scenarios involving assets, liabilities, and income that were not specifically covered in the class.

ACTG 4282 INTERMEDIATE FINANCIAL ACCOUNTING II

This course is a continuation of Intermediate Financial Accounting. The focus of this course is the application of Generally Accepted Accounting Principles to complex business transactions. In this final course of the sequence, we finish our examination of the balance sheet by exploring the issues involved with stockholders' equity, followed by in-depth study of some of the most complex accounting issues, including revenue recognition, accounting for income taxes, pensions and post-employment benefits, leases, and accounting changes and errors.