



ACTG 4155: Accounting Information Technology Systems and the Business Environment

The course will give students a basic understanding of how to develop a beginning-to-intermediate AIS system. Process flowcharts and entity-relationship diagrams will be used to document the system in Microsoft Visio. The course will explore the database structure used in various accounting IT systems. Students will be Microsoft Access certified by the end of the course. The course will also cover the IT topics contained in the BEC portion of the CPA exam. PREREQ: Instructor Permission. (Autumn, Winter, Spring)

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 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 big data skills by learning the SQL language to query data from mock clients. Students execute Computer Assisted Auditing Techniques (CAATs) using both the SQL language as well as the audit data mining tool, IDEA. Students simulate the process to request client data files, load complex data sets, design and execute query procedures and summarize results for management. PREREQ: ACTG 4575 or Instructor Permission. (Spring)

ACTG 4222: Understanding Financial Statements

At the conclusion of this course the student should understand: (1) management decisions that impact published financial statements, (2) the fundamentals of interpretation and analysis of financial statements, (3) economic and ethical issues relating to financial reporting, and (4) management attempts to enhance reported operating results. The course addresses the needs of managers and analysts, hence does not cover promulgated financial reporting rules in depth. The financial reporting topics expand on material presented in introductory Accounting and Finance courses. The focus is on the substance of the reported information. This course is not an approved elective for the MACC degree. (Autumn, Winter, Spring)

ACTG 4220: Financial Accounting Analysis

The major course objective is to increase Finance Majors' understanding of financial accounting for improved financial statement analysis and decision making. The course focus will be on current financial accounting issues and the interpretation of financial accounting information from a user perspective. This course is not an approved elective for the MACC degree. PREREQ: ACTG 4610 and FIN 4630. (Winter)



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. (Autumn, Winter, Spring)

ACTG 4281: Intermediate Accounting

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. PREREQ: ACTG 4610. (Autumn, Winter)

ACTG 4282: Intermediate 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 postemployment benefits, leases, and accounting changes and errors. PREREQ: ACTG 4281. (Winter, Spring)

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. (Autumn, Spring)



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. (Autumn, Spring)

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. (Winter, Spring, Summer)

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. (Autumn)

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. (Winter, Spring)

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. (Autumn, Spring, Summer)



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. (Summer)

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. (Winter, Summer)

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. (Autumn, Spring)

ACTG 4575: AIS Risk, Control and Audit

The purpose of this course is to engage students in topics covering the risk, audit and control of Accounting Information Systems. It is no longer possible to “audit around” an IT system. Today’s accounting professionals must possess a strong understanding of accounting information system risks and controls. This course will cover both 1) auditing of the IT controls that support an accounting information system and 2) using auditing and data mining tools to assist in financial statement audit techniques. Prerequisite: ACTG 4610. (Autumn, Winter, Spring)

ACTG 4607: Not-for-Profit & Governmental Accounting

The course will focus on Not-for-profit (NFP) and Governmental (Govt) financial accounting standards and practices employed by governmental and nonprofit organizations. Upon successful completion of the course, students will master the fundamentals of financial reporting of various kinds of governmental accounting and nonprofit organizations. Social, environmental, and ethical issues are addressed in this course. The content of Governmental and Nonprofit Accounting will be linked to sustainability, leadership and governance. PREREQ: ACTG 4281. (Autumn, Winter, Spring)



ACTG 4610: 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. (Autumn, Winter, Spring, Summer)

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. (Winter, Summer).

ACTG 4660: Strategic Cost Management

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. PREREQ: ACTG 4610. (Spring, Summer)

ACTG 4700: Special Topics

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. (Summer)



ACTG 4720/BUS 4720: 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. (Autumn, Spring)

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 (Autumn, Winter, Spring)

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. (Autumn, Spring)



ACTG 4760: CEOs & Corporate Governance

The course examines the current and pressing issue of corporate governance, in its ethical, legal, and social dimensions. Students read the latest views of scholars and experts and gain the perspectives of corporate CEOs and other organization leaders. Topics explored include the history of various governance models, public policy on corporate governance, corporate board functions and responsibilities, the dynamics between CEOs and boards, ethical leadership and corporate culture, ethics and compliance programs, executive liability, nonprofit corporate governance, board and audit committee responsibilities, restructuring and governance, executive compensation problems and solutions, shareholder activism, and corporate governance reforms. (Spring)

BUS 4310 - Business Communication for Accountants

This course emphasizes critical communications skills for future accounting, tax, auditing and consulting professionals. The course develops written communication skills including but not limited to technical writing, reporting the results of research and explaining complex issues. Oral communication assignments include formal presentations, development of debate skills and boardroom presence. Assignments incorporate business etiquette and teambuilding. (Autumn, Spring)

LGST 4550 - Business Law for Accountants

This course will provide students with a detailed review of the legal considerations in forming, operating, and dissolving the most common forms of business entities: partnerships, limited liability companies, and corporations. The rights, duties and liabilities of the managers, owners and accountants (internal and external) of these entities will be extensively examined. The course will also provide an overview of federal securities laws impacting these organizations. (Autumn)