

ACCOUNTING (ACG)

Courses

ACG 515. Preparing for MSA Success. 0 Credit Hours.

This course is designed to provide entering MSA students with the skills necessary to be successful in a graduate accounting program. Emphasis is placed on the use and applicability of case analysis. Students will garner an understanding of the use of the critical expectations of a graduate level program.

ACG 602. Advanced Assurance and Professional Oversight. 3 Credit Hours.

This course is designed to provide students with more in-depth knowledge of advanced audit and assurance topics. Emphasis will be placed on the varying roles the AICPA, SEC, and PCAOB play in the governance and oversight structure of the public accounting profession. The application of judgment in various auditing contexts will also be stressed through case analysis.

Prerequisites: Auditing Concepts, or equivalent.

ACG 603. Corporate Governance in the 21st Century. 3 Credit Hours.

Corporate governance of a large company is complex, involves many stakeholders, and often subject to laws and regulations of many jurisdictions. In 2002, the United States Congress passed Sarbanes-Oxley Act - a substantial change in laws governing the capital markets since 1934. This law plays a mitigating role between laws and ethics of corporate governance. The corporate governance issues are also impacted by globalization of business (e.g., International Financial Reporting Standards, IFRS and globalization of capital markets) and applications of information technology in the corporate reporting supply chain such as XBRL. The course addresses these topics and their roles in shaping compliance with corporate governance rules and regulations in the global economy.

ACG 607. Accounting Project Design and Analysis. 3 Credit Hours.

This course leverages the technical skills gained through the various undergraduate accounting and business courses and the development of a new, project-level approach. Students will learn to evaluate, analyze and apply project management principles to relevant accounting projects and engagements.

ACG 608. Accounting Analytics. 3 Credit Hours.

This course covers the analysis of data as it pertains to accounting professionals. The focuses include analytic techniques for decision making and the examination of "big data" involving accounting information. Hands-on experiences will develop skills with select software tools used in data analytics for accounting professionals. This is not a computer-skills course. However, it does require extensive use of the computer as a tool. To accomplish the objectives of this course, students will spend a significant portion of their time both in and out of the class learning and using business intelligence software packages. All of the class assignments will involve the use of the computer in one way or another.

Prerequisites: ACG 345 and ACG 442.

ACG 609. Accounting Theory. 3 Credit Hours.

To fully understand the process and products of financial accounting, one needs to understand the underlying concepts and choices that were made in arriving at currently accepted standards. The purpose of this course is to understand the role of accounting theory in setting accounting standards and to explore possible alternatives and the implications of those alternatives on policy and decision makers. In this course we will examine the nuances of the commonly used terms, along with the choices available to standard setters and the rationale for the existing accounting standards. Topics of discussion will include the development of accounting theory and international accounting theory. We will also look closely at the recognition of income, and the balance sheet accounts. The course will have a research component using FARS.

ACG 620. Analysis of Multinational Accounting. 3 Credit Hours.

Students will analyze and evaluate the external and internal reporting problems associated with multinational business entities. This course includes an overview of the institutional structures that have evolved in response to international accounting problems; a review of relevant literature in the field; the development of analytical skills for addressing international accounting policy issues, and site visits as situations merit.

ACG 622. Research, Communication and Analysis. 3 Credit Hours.

This course introduces students to accounting, audit, tax and other financial databases used for professional research. Students will begin developing the skills necessary to conduct appropriate professional research, evaluate and analyze it, and produce organized and effective piece of oral or written communication. This course also analyzes the unique characteristics of business communication. Students use their knowledge to create several pieces of standard written business correspondence using appropriate supporting technology. Oral communication is studied with an emphasis on planning and presentation in different business settings.

ACG 623. Analysis of Management Control Systems. 3 Credit Hours.

This case-oriented course focuses on "management control, or" the process by which managers assure that resources are obtained and used effectively and efficiently in the accomplishment of an organization's goals and objectives". The course is designed to allow students to gain knowledge, insights, and analytical skills that are related to how an organization's managers go about designing, implementing, and using planning and control systems to accomplish an organization's goals and objectives. Roughly equal emphasis is given to: (1) evaluation and analysis of the techniques of the management control process (e.g., transfer pricing, budget preparation, management compensation); and (2) the behavioral considerations involved in the use of these techniques (e.g., motivation, goal congruence, relative roles of supervisors and subordinates).

ACG 624. Analysis of Income Tax Accounting. 3 Credit Hours.

This course provides students not intending to pursue careers as tax professionals an understanding of corporate taxation and the ability to evaluate, analyze and apply the financial accounting standards relating to income tax. The course highlights areas (income, deduction, gain, loss, and credit) where financial accounting and tax accounting differ. Topics include current and deferred tax expense and benefit, temporary differences, carry forwards, deferred tax assets and liabilities, valuation allowances, business combinations, investment in subsidiaries and equity method investments, tax allocations, presentation and disclosure, and implementation of accounting for uncertain tax positions. Note that the Analysis of Multinational Accounting course will also coordinate with the Graduate Programs Office to include a travel component where possible.

ACG 625. Analysis of Governmental Accounting. 3 Credit Hours.

This course analyzes accounting problems and procedures pertaining to federal, state, and local governments. Common financial and fund accounting principles, including those peculiar to funded activities will be compared and evaluated.

ACG 691. Directed Independent Study in Accounting. 3 Credit Hours.

The course is designed to allow an individual academic program to be tailored to fit the unique interests of a graduate student. At the initiation of the graduate student, the faculty member and student will develop an academic plan that is submitted to the College of Business Graduate Program office for final approval.