

ACCOUNTING (ACG)

Courses

ACG 101. Accounting Careers. 1 Credit Hour.

This course presents a variety of business and accounting-related topics to rising high-school seniors during an intensive one-week residential session. Students will learn about the role of business, how to create a business plan, and how accounting can assist in managing a successful business.

ACG 203. Principles of Financial Accounting. 3 Credit Hours.

This course is designed to serve the needs of both accounting majors and students of other disciplines. As an introductory course, students will understand how fundamental Generally Accepted Accounting Principles drive the creation of financial information. Additionally, common uses of financial information for performance evaluation by internal and external decision-makers will be explored.

Pre/Corequisites: BUS 100

Session Cycle: Fall, Spring, Summer

Yearly Cycle: Annual.

ACG 204. Principles of Managerial Accounting. 3 Credit Hours.

This course is designed to serve the needs of both accounting majors and students of other business disciplines. Students will explore how accounting information is used internally by management to determine product/service cost; understand cost behavior; plan, evaluate, and control operations; and make business decisions.

Prerequisites: ACG 203

Session Cycle: Fall, Spring, Summer

Yearly Cycle: Annual.

ACG 301. Financial Reporting I. 3 Credit Hours.

This course addresses topics relevant to the financial reporting for creditors, investors, regulatory agencies, and other interested parties. The course emphasizes the conceptual development and application of reporting alternatives.

Pre/Corequisites: FIN 201

Prerequisites: Grade of "C" or higher in ACG 203 and junior standing

Session Cycle: Fall, Spring

Yearly Cycle: Annual.

ACG 302. Financial Reporting II. 3 Credit Hours.

This course addresses topics relevant to the financial reporting for creditors, investors, regulatory agencies, and other interested parties. The course emphasizes topics such as pensions, leases, long-term debt, and stockholders' equity.

Prerequisites: Grade of "C" or higher in ACG 301

Session Cycle: Fall, Spring

Yearly Cycle: Annual.

ACG 311. Cost Management. 3 Credit Hours.

This course is designed to reinforce, amplify, and extend some of the management accounting concepts and techniques introduced in ACG 204, Principles of Managerial Accounting. The course provides a basic understanding of various concepts and techniques used to identify, collect, measure, classify, and report information that is useful to managers for: (1) determining the cost of products, customers, suppliers, and other relevant cost objects; (2) planning and controlling; (3) making continuous improvement; and (4) decision making.

Prerequisites: Grade of "C" or higher in ACG 204 or ACG 320 and junior standing

Session Cycle: Fall, Spring

Yearly Cycle: Annual.

ACG 315. Advanced Managerial Accounting. 3 Credit Hours.

This is an advanced management accounting course designed for those students who desire to expand their understanding of management accounting or financial management into the use of accounting information to create value in the organization. The course addresses recent innovations in management accounting including the balanced scorecard, strategy maps, strategic cost management for product and customer profitability analysis, lean manufacturing; quality costs, target costing, measuring and managing life-cycle costs, environmental costing, and the design and implementation of management control systems.

Prerequisites: Grade of "C" or higher in ACG 311 and MGT 200

Session Cycle: Fall

Yearly Cycle: Annual.

ACG 320. International Accounting. 3 Credit Hours.

In this course, students will investigate how financial reporting develops differently across geographic boundaries. Students will learn how the use of financial accounting information by different groups causes the focus of financial accounting to differ. They will also learn how different accounting rules will result in significant differences in published financial reports. This course is a required course for International Business majors and may be taken by accounting concentrators as an open elective only.

Prerequisites: ACG 203 and Sophomore Standing

Session Cycle: Spring

Yearly Cycle: Annual.

ACG 345. Accounting Information Systems. 3 Credit Hours.

This course provides students with (1) an understanding of accounting information systems theory and practice, (2) the knowledge to take advantage of new information technologies such as database management systems, decision support systems, expert systems, and telecommunications, (3) the skills to integrate both financial and non-financial information into a corporate information systems schema, (4) an exposure to a wide range of business, accounting, and auditing software packages, (5) the knowledge to assess controls, and (6) an understanding of systems analysis and design.

Pre/Corequisites: Grade of "C" or higher in ACG 301

Session Cycle: Fall, Spring

Yearly Cycle: Annual.

ACG 350. Fraud Examination. 3 Credit Hours.

This course examines the causes and consequences of fraud as well as discusses the basic concepts and procedures involved in performing a fraud examination.

Prerequisites: Grade of "C" or higher in ACG 345

Session Cycle: Spring

Yearly Cycle: Annual.

ACG 351. Corporate Taxation. 3 Credit Hours.

In this course, accounting majors are introduced to topics in corporation taxation. Through problems and interpretation of tax law, students examine the taxation of corporations and their shareholders.

Prerequisites: Grade of "C" or higher in ACG 203 and junior standing

Session Cycle: Fall, Spring

Yearly Cycle: Annual.

ACG 352. Individual Taxation. 3 Credit Hours.

This course examines the federal tax structure with an emphasis on the taxation of individuals. Topics covered in this course include income determination, exemptions, deductions, property transaction, and accounting methods. Tax planning opportunities are also explored.

Prerequisites: Grade of "C" or higher in ACG 203 and junior standing

Session Cycle: Fall, Spring, Summer

Yearly Cycle: Annual.

ACG 370. Personal Financial Planning. 3 Credit Hours.

This course addresses the issues involved in personal financial planning. Topics covered include investment planning, retirement planning, estate tax planning, and income tax planning.

Prerequisites: Grade of "C" or higher in ACG 203 and junior standing

Session Cycle: Fall, Spring

Yearly Cycle: Annual.

ACG 381. Information Systems Controls and Audit. 3 Credit Hours.

This course covers IT auditing concepts applicable to a wide variety of environments. Theoretical constructs to be covered: (1) IT Environments and Components: hardware, software, networks, cloud and IOT. (2) the digital evidence gathering process, (3) IT risk & controls and their effects on the audit process, and (4) the influence of laws and regulations on the usage of IT in organizations. Students will learn about Information technology reviews as part of financial audits and certifications. The course will include applications of auditing of internal control systems, and the use of information technology to conduct various types of audit tests. Students will learn about careers in IT Audit and gain competencies necessary to earn the ISACA IT Audit Fundamentals Certificate.

Prerequisites: Grade of "C" or higher in ACG 204 and ISA 201

Session Cycle: Spring

Yearly Cycle: Annual.

ACG 391. Accounting Internship. 3 Credit Hours.

Individually supervised employment in an area of accounting that involves application of accounting concepts. Students must work on average ten hours per week, meet periodically with a supervising professor, research related literature in the field of employment, and prepare a substantive report of the work experience. Limited to Juniors and Seniors. Approval of a supervising faculty member and the department chair are required.

ACG 442. Auditing Concepts. 3 Credit Hours.

This course presents the basic concepts and procedures associated with an audit of financial statements. Topics covered include auditors' professional responsibilities, risk analysis, the nature of evidence, the relationship between risk and evidence, and the audit reporting process.

Prerequisites: Senior standing and a grade of "C" or higher in ACG 302 and ACG 345

Session Cycle: Fall, Spring

Yearly Cycle: Annual.

ACG 445. Data Analytics in Accounting. 3 Credit Hours.

Organizations create and collect massive amounts of data as result of their day-to-day operations. Frequently referred to as "Big Data" it represents an important asset for the organization. Big data presents both opportunities and challenges for accounting professionals. Understanding how to use data to formulate and solve business problems provides an opportunity for the accounting professional to become a forward thinking strategic partner in the organization. It can also help auditors design better risk-based testing procedures. The challenge for accountants is to develop the skill set needed to extract value from big data through advanced analytics. This course will challenge you to think critically about whether and how data can improve business performance, create opportunities, and/or identify risks.

Prerequisites: ACG 301 and ACG 345 and junior standing

Session Cycle: Spring

Yearly Cycle: Annual.

ACG 461. Financial Reporting III. 3 Credit Hours.

This course addresses topics relevant to the financial reporting for creditors, investors, regulatory agencies, and interested parties.

The course emphasizes topics such as business combinations and consolidations.

Prerequisites: Senior standing and a grade of "C" or higher in ACG 302

Session Cycle: Fall, Spring

Yearly Cycle: Annual.

ACG 465. Governmental and Not-For-Profit Accounting. 3 Credit Hours.

This course is an introduction to the accounting and financial reporting principles of state and local governments, colleges and universities, hospitals, and other not-for-profit organizations. Students develop an appreciation for the special accounting, budgeting, and reporting needs of these organizations.

Prerequisites: Grade of "C" or higher in ACG 302

Session Cycle: Varies

Yearly Cycle: Annual.

ACG 471. Product/Service Costing. 3 Credit Hours.

This course concentrates on the design and measurement of costs in different types of operating environments. The impact of the new manufacturing environment on cost accounting procedures will also be considered.

Prerequisites: Senior standing and a grade of "C" or higher in ACG 311

Session Cycle: Varies

Yearly Cycle: Alternate Years.

ACG 497. Directed Study in Accounting. 3 Credit Hours.

This course is designed to permit the student to pursue an area of accounting of interest and concern. The work will be performed under the supervision of a faculty member who will design the program of study and the requirements to be met by the student. This course must be approved by the department chair based on the agreed upon plan of study.

Prerequisites: senior standing is required.

ACG ST300. Sp.Top.in Acg. Robotic Process Automation(RPA) and Other Emerging Tech. in Accounting, Audit and Tax. 3 Credit Hours.

This course is primarily hands-on. Accounting, Auditing, and Tax scenarios will be used to teach students how to optimize or automate existing tasks that are related to above topics. As such students will learn a few technology tools that professional use today for RPA. Inefficiencies in business processes and problems with manual tasks are explored for automation. There will be in class practices, augmented by quiz and homework assignments. There will be three major projects, each will use different technology.

Prerequisites: Grade of "C" or higher in ACG 203 and ACG 204.