

# ACCOUNTING

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## **ACG 5005 Financial Accounting 2 Credits**

**Grading Scheme:** Letter Grade

Introduction for prospective managers. Primary emphasis on financial reporting and analysis.

## **ACG 5025 Financial Accounting 3 Credits**

**Grading Scheme:** Letter Grade

Financial reporting and statement analysis including techniques, cash flow, and impact of accounting principles.

## **ACG 5065 Financial and Managerial Accounting 3 Credits**

**Grading Scheme:** Letter Grade

Financial statement analysis including techniques, cash flow, and impact of accounting principles. Management control systems: planning, budgeting, reporting, analysis, and performance evaluation.

**Prerequisite:** designed for MBA students.

## **ACG 5075 Managerial Accounting 2 Credits**

**Grading Scheme:** Letter Grade

Introduction for prospective managers. Primary emphasis on management control systems.

**Prerequisite:** ACG 5005.

## **ACG 5076 Managerial Accounting 3 Credits**

**Grading Scheme:** Letter Grade

Overview of how managers use accounting information for planning, performance evaluation, and decision-making purposes. Topics include product costing methods, activity-based costing, cost-volume-profit analysis, profit planning, performance evaluation, relevant cost analysis, cash flow analysis, and capital investment decisions. The overriding goal of the course is to help non-accountants become competent participants in the managerial decisions of their organizations.

**Prerequisite:** ACG 5025.

## **ACG 5226 Advanced Accounting 2 Credits**

**Grading Scheme:** Letter Grade

Reporting of business combinations, equity method of accounting for investments in stocks, and issues concerning consolidated financial statements.

**Prerequisite:** 7AC Standing; ACG 5647 (C) and TAX 5027 (C)

## **ACG 5505 Governmental Accounting 2 Credits**

**Grading Scheme:** Letter Grade

Reporting by state and local governmental organizations and not-for-profit entities.

**Prerequisite:** 7AC standing; ACG 5226

## **ACG 5637 Auditing I 2 Credits**

**Grading Scheme:** Letter Grade

Concepts and theory underlying the audit of third party assertions. Coverage includes the audit environment, risk assessment, evidential search and evaluation, internal controls, audit programs and audit reporting.

**Prerequisite:** (ACG 4111 and ACG 4341 with minimum grades of C, senior standing or higher, accounting major) OR (Master of Science in Information Systems and Operations Management student, Auditing Minor student, and ACG 5075 with minimum grade of C).

## **ACG 5647 Auditing II 2 Credits**

**Grading Scheme:** Letter Grade

Second of a two course sequence. Applies the concepts and theory of auditing to gain assurance about key business processes and financial statement assertions. Coverage includes: audit sampling, revenue process, acquisition process, human resource management process, inventory management, resource management processes; completion activities, audit reports and subsequent events.

**Prerequisite:** (ACG 5637 or ACG 4632 with minimum grades of C, senior standing or higher, accounting major) OR (Master of Science in Information Systems and Operations Management student, Auditing Minor student, ACG 5637 with minimum grade of C).

## **ACG 5815 Accounting Regulation 2 Credits**

**Grading Scheme:** Letter Grade

Private and public sector accounting institutions and their respective professional literature. Research techniques for addressing accounting issues emphasized through case assignments.

**Prerequisite:** ACG 5647 (C) and Class GE 7AC.

## **ACG 6107 Accounting for Income Taxes 2 Credits**

**Grading Scheme:** Letter Grade

In-depth study of the financial reporting standards for the effects of income taxes on a corporation's operating results and financial position.

**Prerequisite:** TAX 5065 with a minimum grade of C. Graduate accounting students only

## **ACG 6136 Accounting Theory 2 Credits**

**Grading Scheme:** Letter Grade

Theoretical frameworks essential to explore structure, features, and limitations of accounting and financial reporting.

**Prerequisite:** ACG 5815, 7AC standing.

## **ACG 6175 Financial Reporting and Analysis 2 Credits**

**Grading Scheme:** Letter Grade

Analyzing a firm's financial and accounting information from a user's perspective on financial reporting. Topics include: integration of firm strategy with accounting information content, effects of alternative accounting principles, and how accounting measures can be used as anchors for valuation.

**Prerequisite:** ACG 5226, Class GE 7, and College EQ AC.

## **ACG 6207 Accounting for Risk 2 Credits**

**Grading Scheme:** Letter Grade

Overview of risk management, financial instruments used in risk management, and related accounting issues and practices.

**Prerequisite:** ACG 5815, ACG 5226, 7AC standing.

## **ACG 6635 Issues in Audit Practice 2 Credits**

**Grading Scheme:** Letter Grade

In-depth discussion of fundamental concepts underlying audit practice, including introduction to current topics in auditing, advanced audit methods, and trends in auditing practice.

**Prerequisite:** (Master of Accounting student, ACG 5815 and ACG 5226 with minimum grades of C) OR (Master of Science in Information Systems and Operations Management student, Auditing Minor student, ACG 5647 with minimum grade of C).

**ACG 6685 Forensic Accounting 2 Credits****Grading Scheme:** Letter Grade

Analysis of contemporary forensic and investigative accounting. Topics include: fraud auditing, litigation support, valuation, cyber-crime, and other key forensic topics.

**Prerequisite:** (Master of Accounting Student, ACG 5647 and ACG 5226 with minimum grades of C) OR (Master of Science in Information Systems and Operations Management Student, Auditing Minor student, ACG 5647 with minimum grade of C).

**ACG 6691 International Auditing 2 Credits****Grading Scheme:** Letter Grade

Global perspective of auditing issues including international auditing standards and corporate governance practices providing an in depth analysis of the audit of multinational companies, cross border transactions and transfer pricing within affiliated groups of companies.

**Prerequisite:** ACG 5647 (C) , ACG 5226 , Class GE 7, and College EQ AC

**ACG 6697 Information Systems Assurance 2 Credits****Grading Scheme:** Letter Grade

Concepts of risk, control, and assurance in environments with advanced information technology. Technology based audit tools and techniques.

**Prerequisite:** (Master of Accounting student, ACG 5647 and ACG 5226 with minimum grades of C) OR (Master of Science in Information Systems and Operations Management student, Auditing Minor student, ACG 5647 with minimum grade of C).

**ACG 6841 Data Analytics for Accounting 2 Credits****Grading Scheme:** Letter Grade

Application of data analytics techniques to accounting information. It explores how vast amounts of data and programming tools change how management uses data to attain organizational goals, obtain relevant information from public sources, identify the value of innovative ways to apply data to measure firm performance and develop models to gain knowledge from such datasets using machine learning.

**Prerequisite:** ACG 5226 and Master of Accounting student.

**ACG 6905 Individual Work in Accounting 1-4 Credits, Max 7 Credits****Grading Scheme:** Letter Grade

Reading and research in areas of accounting.

**Prerequisite:** approval of graduate coordinator.

**ACG 6935 Special Topics in Accounting 1-4 Credits, Max 8 Credits****Grading Scheme:** Letter Grade

Special Topics in Accounting

**Prerequisite:** consent of associate director.

**ACG 6940 Supervised Teaching 1-5 Credits, Max 5 Credits****Grading Scheme:** S/U

Supervised Teaching

**ACG 7399 Accounting Research and Analysis 3 Credits****Grading Scheme:** Letter Grade

Reviews scholarly accounting research. Topics include the use of accounting information by investors and other stakeholders, the role of accounting in capital markets, accounting standard setting, the use of accounting information in budgeting, compensation, and governance, the role of auditing, and tax compliance and tax policy.

**ACG 7848 Data Analysis Skills 2 Credits****Grading Scheme:** Letter Grade

In this course the students are introduced to archival research. The primary focus is on introducing the most commonly used datasets on WRDS (Compustat, CRSP and IBES) and learning SAS to manage and analyze these datasets.

**ACG 7849 Web Crawling and Textual Analysis 2 Credits****Grading Scheme:** Letter Grade

In this course students will learn how to automatically retrieve data web pages/data from the internet and perform natural language processing techniques.

**ACG 7850 Advanced Data and Regression Techniques 3 Credits****Grading Scheme:** Letter Grade

Topics are related to the construction of variables (based on data in Compustat, CRSP and IBES), econometric issues (dealing with measurement error, scaling issues, clustering of standard errors, testing for multicollinearity, Heckman tests) and special topics (fixed effects regression, propensity score matching, Jackknife procedure, using textual analysis to create new variables) commonly used in finance and accounting, and other research using large archival data.

**ACG 7885 Overview of Accounting Research 4 Credits****Grading Scheme:** Letter Grade

Overview of Accounting Research

**ACG 7886 Accounting Research II 4 Credits****Grading Scheme:** Letter Grade

Theoretical constructs in accounting, valuation models, information asymmetry and production, and nonmarket information use.

**ACG 7887 Research Analysis in Accounting 3 Credits****Grading Scheme:** Letter Grade

Analysis of accounting research and presentation of student research project results. Financial accounting, managerial accounting, auditing, taxation, management information systems, and information economics.

**Prerequisite:** ACG 7886.

**ACG 7939 Theoretical Constructs in Accounting 3 Credits****Grading Scheme:** Letter Grade

Emerging theoretical issues that directly impact research and development of thought in accounting. Theory construction and verification, information economics, and agency theory constitute subsets of this course.

**Prerequisite:** ACG 7886.

**ACG 7979 Advanced Research 1-12 Credits****Grading Scheme:** S/U

Research for doctoral students before admission to candidacy. Designed for students with a master's degree in the field of study or for students who have been accepted for a doctoral program. Not appropriate for students who have been admitted to candidacy.

**ACG 7980 Research for Doctoral Dissertation 1-15 Credits****Grading Scheme:** S/U

Research for Doctoral Dissertation

**TAX 5025 Federal Income Tax 1 2 Credits****Grading Scheme:** Letter Grade

First of a two-course sequence studying the concepts found in the Federal income tax code. Primary emphasis will be using the income tax code to understand gross income, income exclusions, as well as deductions for businesses.

**Prerequisite:** ACG 4111 (C), ACG 4341 (C), CLASS GE 4, and COLLEGE EQ AC

**TAX 5027 Federal Income Tax 2 2 Credits****Grading Scheme:** Letter Grade

Second of a two-course sequence studying the concepts found in the Federal income tax code. Primary emphasis will be using the income tax code to understand property transactions in a business and investment context.

**Prerequisite:** TAX 5025 (C) or TAX 4001 (C), Class GE 4, and College EQ AC.

**TAX 5065 Tax Professional Research 2 Credits****Grading Scheme:** Letter Grade

Use of professional tax literature and technology for problem solving. Case-based to provide experience in dealing with unstructured situations encountered in professional tax practice. Emphasizes problem identification and resolution.

**Prerequisite:** TAX 5005 (C), GE 7AC standing OR TAX 5027 (C) and GE 7AC.

**TAX 6105 Corporate Taxation 2 Credits****Grading Scheme:** Letter Grade

In-depth study of taxation of corporate formations and ongoing operations. In addition, this course provides an introduction to accounting for income taxes.

**Prerequisite:** TAX 5065, Class GE 7, and College EQ AC.

**TAX 6115 Advanced Corporate Taxation 2 Credits****Grading Scheme:** Letter Grade

Second of a two-course sequence that continues the study of corporate taxation. The course emphasizes: liquidations, reorganizations, divisions; it introduces the taxation of S corporations.

**Corequisite:** TAX 6105, Class GE 7, and College EQ AC

**TAX 6205 Partnership Taxation 2 Credits****Grading Scheme:** Letter Grade

Providing depth of knowledge in partnership taxation. Required for students pursuing the "tax" track. Elective for other MAcc. students.

**Prerequisite:** TAX 5065, Class GE 7, and College EQ AC.

**TAX 6526 International Taxation 2 Credits****Grading Scheme:** Letter Grade

Expansion of introduction to international tax, addressing more complex concepts encountered by U.S. multinationals operating abroad. U.S. taxation of foreign persons with U.S. activities included.

**Prerequisite:** TAX 6105 & GE 7AC

**TAX 6877 State and Local Taxation 2 Credits****Grading Scheme:** Letter Grade

Tax issues involved when business enterprises operate in multiple taxing jurisdictions. Principles of both multi-state and international income taxation (and their overlap).

**Prerequisite:** TAX 6105 and GE 7AC.