ACCOUNTING: GENERAL (ACG)

ACG 2021 - Intro. to Financial Acctg. (3 Credits)
A study of basic financial accounting principles underlying assets, liabilities, and equities, including the preparation and interpretation of the balance sheet, the income statement, the statement of changes in equity, and the statement of cash flows.
Attribute(s): COBC - College of Bus. Course

ACG 2071 - Intro. to Managerial Acctg. (3 Credits)
A study of accounting concepts used in the planning, organizing, directing and controlling of business activities, including costing methods, variance analyses, capital budgets, and marginal costs.
Prerequisite(s): ACG 2021 and CGS 1100
Attribute(s): COBC - College of Bus. Course

ACG 3103 - Intermediate Fin. Acctg. I (3 Credits)
A study of the financial accounting conceptual framework, the accounting process, and the financial statements and notes to financial statements. Course includes the study of present value analysis. Students may attempt ACG 3103 no more than two times.
Prerequisite(s): ACG 2071 and ACG 2021
Attribute(s): COBC - College of Bus. Course, COBE - College of Bus. Elect.

ACG 3113 - Intermediate Fin. Acctg. II (3 Credits)
An extension of ACG 3103 including the advanced study of long-term assets, current and long-term liabilities, and equities.
Prerequisite(s): ACG 3103
Attribute(s): COBC - College of Bus. Course, COBE - College of Bus. Elect.

ACG 3341 - Cost Accounting (3 Credits)
A thorough study of the principles and techniques used to accumulate costs for inventory valuation, product, service pricing and managerial decision making. Topics include problems and procedures related to job-order, process, and activity based costing systems, as well as budgeting, standard costing and variances and cost allocations.
Prerequisite(s): ACG 2071 and CGS 1100 and ACG 3103
Attribute(s): COBC - College of Bus. Course, COBE - College of Bus. Elect.

ACG 3401 - Accounting Information Systems (3 Credits)
Primary processes, or cycles, of organizations; documentation of business processes; and the risks associated with each event in the processes. Emphasis is placed on controlling risks and minimizing the potential impact they have on businesses. Topics include transaction cycles, fraud and internal controls, and relational database structure.
Prerequisite(s): ACG 3103 and ISM 3011
Attribute(s): COBC - College of Bus. Course, COBE - College of Bus. Elect.

ACG 3842 - Accounting Data Analytics (3 Credits)
Applications of Data Analytics in Auditing, Managerial Accounting and Financial Statement Analysis.
Prerequisite(s): ACG 3103 and ACG 3401 (may be taken concurrently)

ACG 4123 - Intermediate Fin. Acct. III (3 Credits)
An extension of ACG 3113 including advanced study earnings, special long-term liabilities, investments, derivatives, the statement of cash flows, and the notes to the financial statements.
Prerequisite(s): ACG 3113
Attribute(s): COBC - College of Bus. Course, COBE - College of Bus. Elect.

ACG 4501 - Government & Not-for-Profit (3 Credits)
Application of financial and managerial accounting and auditing principles and theory to both governmental and not-for-profit entities.
Prerequisite(s): ACG 3113
Attribute(s): ACCE - Accounting Elective, COBC - College of Bus. Course, COBE - College of Bus. Elect.

ACG 4632 - Independent Audit I (3 Credits)
As the capstone course for accounting majors, auditing studies the role of auditors and methodology for examining corporate financial statements using generally accepted auditing standards (GAAS) to determine whether the financial statements meet generally accepted accounting principles (GAAP). It is recommended students complete ACG 3341, 4123, BUL 3320 & TAX 4001 prior to enrolling in ACG 4632.
Prerequisite(s): ACG 3401 and ACG 3113
Attribute(s): COBC - College of Bus. Course, COBE - College of Bus. Elect.

ACG 4684 - Fraud Examinations (3 Credits)
The course furthers problem solving ability by increasing the student's knowledge of modern fraud and forensic examinations. Topics covered include the nature of fraud, detecting and preventing fraud, and various methods of proof for forensic examinations.
Prerequisite(s): ACG 3401
Attribute(s): ACCE - Accounting Elective, COBC - College of Bus. Course, COBE - College of Bus. Elect.

ACG 4901 - Directed Study in Accounting (1-3 Credits)
Students explore current topics in accounting. A detailed research project must be completed under faculty supervision. (Senior standing and permission of instructor required)
Attribute(s): ACCE - Accounting Elective, COBC - College of Bus. Course, COBE - College of Bus. Elect.

ACG 4939 - Special Topics in Accounting (3 Credits)
Topics of special or current interest, such as history and evolution of accounting standards, accounting methods for specific industries, and emerging issues. (Senior standing)
Attribute(s): ACCE - Accounting Elective, COBC - College of Bus. Course, COBE - College of Bus. Elect.

ACG 4940 - Accounting Internship (3 Credits)
Supervised work experience in accounting. Students must obtain prior approval from the Accounting Internship Coordinator and submit a written report at the end of the internship. (S/U only) (Departmental approval required)
Prerequisite(s): ACG 3113 and ACG 3401
Attribute(s): ACCE - Accounting Elective, COBC - College of Bus. Course, COBE - College of Bus. Elect., WBLI - Work based learning indicator

ACG 5005 - Graduate Financial Accounting (3 Credits)
This course covers the concepts of financial accounting, the basic structure of financial statements, the interpretation of corporate annual reports, as well as the limitations of such reports.

ACG 5347 - Graduate Cost Accounting (3 Credits)
This course covers cost standards and cost estimating as a basis for managerial planning and control; managerial problems of planning as criteria for the relevancy of cost data; sources and development of relevant cost data.

ACG 5627 - Systems Auditing (3 Credits)
Theory of auditing and development of audit programs; procedures for obtaining audit evidence; auditor responsibility under securities and exchange commission requirements, including the function, approach, and techniques of systems auditing and the evaluation of systems controls. Emphasis on auditing computerized systems.
Prerequisite(s): ACG 5005

ACG 6075 - Managerial Accounting (3 Credits)
An examination of the role of accounting information in managing economic organizations. Emphasis on the efficient allocation and consumption of resources and the need for managers to recognize and respond to challenges and opportunities in a high-tech, global market economy.

ACG 6135 - Accounting Theory (3 Credits)
Analysis of trends in accounting through the review of various professional publications and official pronouncements. Completion of an in-depth review of a current topic is required.
Prerequisite(s): ACG 4123 or ACG 5005 or Prerequisite Waiver with a score of 1

ACG 6205 - Advanced Accounting (3 Credits)
The application of generally accepted accounting principles to corporations with investments in subsidiaries. Topics include the preparation of consolidated financial statements and consideration of other complicating factors, such as minority interest, intercompany transactions, and an introduction to international operations. In addition, the accounting issues of bankruptcy, partnerships, branch operations, leveraged buyouts and takeovers are covered.
Prerequisite(s): ACG 4123 or ACG 5005 or Prerequisite Waiver with a score of 1

ACG 6257 - Global Reporting (IFRS)& Audit (3 Credits)
This course evaluates Generally Accepted Accounting Principles and International Financial Reporting Standards as well as the international dimensions of auditing. Consideration is given to international organizations and the role of regulators.
Prerequisite(s): ACG 4123 or ACG 5005 or Prerequisite Waiver with a score of 1

ACG 6405 - Adv Acct Information Systems (3 Credits)
Builds on systems and accounting knowledge gained in undergraduate programs. (Prerequisite may be waived with permission of instructor.)
Prerequisite(s): ACG 3401 or ACG 5627 or Prerequisite Waiver with a score of 1

ACG 6655 - Independent Audit II (3 Credits)
Expands upon Independent Audit I. Students will examine selected areas of the audit in depth as well as topics of current interest to practitioners and topics presented in academic and practice literature.
Prerequisite(s): ACG 4632 or (ACG 5005 and ACG 5627) or Prerequisite Waiver with a score of 1

ACG 6841 - Advanced Accounting Analytics (3 Credits)
This course deals with analytics, understood as the discovery and communication of meaningful patterns. The focus is on accounting applications of analytics, after first understanding statistical techniques and data manipulation processes and tools.
Prerequisite(s): ACG 3401 or ACG 5627 or Prerequisite Waiver with a score of 1

ACG 6905 - Directed Study in Accounting (1-3 Credits)
Individual study and research under faculty direction. Topics vary and are usually selected on an individual basis. Detailed project and/or paper must be completed. (Permission of instructor and department required)

ACG 6935 - Special Topics in Accounting (1-4 Credits)
A comprehensive survey of selected contemporary issues and topics in accounting at the graduate level. Individual investigation and reporting emphasized in seminar fashion.

ACG 6940 - Accounting Internship (3 Credits)
An experiential learning exercise that allows for practical application of knowledge acquired in the classroom. S/U only. (Permission of department required)
Prerequisite(s): ACG 3401 and ACG 3113 or Prerequisite Waiver with a score of 1
Attribute(s): WBLI - Work based learning indicator