

# ACTG - ACCOUNTING

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| <p>ACTG 101 Accounting Procedures I. <span style="float: right;">3 Credits</span><br/>           Term Typically Offered: Fall, Spring<br/>           Introduces fundamental double-entry accounting concepts and terminology for a service-oriented enterprise. Emphasizes the analysis and recording of business transactions including adjusting and closing entries and financial statements. Covers procedures for banking and cash funds and the preparation of payroll and employer payroll taxes. Includes the study of accounting for a merchandising concern with the use of special journals.<br/>           Lecture Hours 3<br/>           Department: Computer Technologies - COT</p> | <p>ACTG 180 Payroll Accounting. <span style="float: right;">3 Credits</span><br/>           Term Typically Offered: Fall, Spring<br/>           Prerequisite(s): ACTG 101.<br/>           Introduces the various aspects of the Fair Labor Standards Act and other laws that affect payroll operations and employment practices. Emphasizes the methods of computing wages and salaries, the methods of keeping records, and the preparation of government reports. Includes a project requiring students to record all of the payroll information for a business.<br/>           Lecture Hours 3<br/>           Department: Computer Technologies - COT</p>   |
| <p>ACTG 102 Accounting Procedures II. <span style="float: right;">3 Credits</span><br/>           Term Typically Offered: Fall, Spring<br/>           Prerequisite(s): ACTG 101.<br/>           Introduces accounting for notes payable and receivable as well as valuation for receivables, inventories, and plant assets. Introduces advanced accounting topics including accounting procedures for corporations, statement of cash flows, analysis of financial statements, and an overview of departmental and manufacturing accounting.<br/>           Lecture Hours 3<br/>           Department: Computer Technologies - COT</p>  | <p>ACTG 201 Principles of Fin Acct. <span style="float: right;">3 Credits</span><br/>           Term Typically Offered: Fall, Spring, Summer<br/>           Corequisite(s): M 095 or M 098 or student has tested out of M 095 or M 098.<br/>           Introduces the concepts and terminology of accounting and financial reporting for modern business enterprises. The course will focus on analyzing and interpreting accounting information for use in making decisions about organizations. Problem solving, critical thinking, and communication skills that are necessary to use accounting information, to form conclusions about businesses and to communicate these conclusions to others will be emphasized.<br/>           Lecture Hours 3<br/>           Department: College of Business-All Depts</p> |
| <p>ACTG 103 Accounting Procedures III. <span style="float: right;">3 Credits</span><br/>           Term Typically Offered: Fall, Spring<br/>           Prerequisite(s): ACTG 102.<br/>           Introduces advanced accounting topics. Includes voucher systems, accounting procedures for partnerships and corporations, statement of cash flows, analysis of financial statements, and an overview of departmental and manufacturing accounting.<br/>           Lecture Hours 3<br/>           Department: Computer Technologies - COT</p>   | <p>ACTG 202 Principles of Managerial Acct. <span style="float: right;">3 Credits</span><br/>           Term Typically Offered: Fall, Spring, Summer<br/>           Prerequisite(s): ACTG 201.<br/>           Introduces the concepts and terminology of accounting and managerial reporting for modern business enterprises. The course will focus on the selection and analysis of accounting information for internal use by management. Problem solving, critical thinking, and communication skills that are necessary to use accounting information, to form conclusions about businesses and to communicate these conclusions to others will be emphasized.<br/>           Lecture Hours 3<br/>           Department: College of Business-All Depts</p>  |
| <p>ACTG 125 QuickBooks. <span style="float: right;">3 Credits</span><br/>           Prerequisite(s): ACTG 101.<br/>           Studies QuickBooks, an accounting system for small-business owners and bookkeepers. Topics of this course include creating a company, setting up company lists, editing a preset chart of accounts, entering opening balances, entering sales and invoices, receiving payments and making deposits, handling expenses and bills, working with bank accounts, analyzing financial data, tracking and paying sales tax, managing inventory, and preparing payroll.<br/>           Lecture Hours 3<br/>           Department: Computer Technologies - COT</p>          | <p>ACTG 205 Computerized Accounting. <span style="float: right;">3 Credits</span><br/>           Term Typically Offered: Fall, Spring<br/>           Prerequisite(s): ACTG 101.<br/>           Uses a hands-on approach to emulate commercial software packages. Provides a capstone experience as students complete the accounting cycle for merchandise or service businesses including entries for voucher systems, departmentalized accounting, financial statement analysis, depreciation, inventory, and payroll. Offered ONLY Online.<br/>           Lecture Hours 3<br/>           Department: Computer Technologies - COT</p>   |
| <p>ACTG 130 Applied Acctng &amp; Decision Mkg. <span style="float: right;">3 Credits</span><br/>           Term Typically Offered: Fall, Spring<br/>           3cr. Explores accounting for QuickBooks desktop version. Topics covered include accrual accounting concepts, business management decisions, determining weak points in a business, creating and analyzing financial reports, understanding inventory valuation and working capital management, and using QuickBooks to anticipate for future business needs. Offered ONLY Online.<br/>           Lecture Hours 3<br/>           Department: Computer Technologies - COT</p>  | <p>ACTG 211 Income Tax Fundamentals. <span style="float: right;">3 Credits</span><br/>           Term Typically Offered: Spring<br/>           Prerequisite(s): ACTG 102.<br/>           Presents an overview of the U.S. Federal taxation process. This course leads the student through the basic terminology, principles, concepts, and procedures pertaining to individual, sole proprietorship, partnership, and corporate requirements of the Federal Internal Revenue Service. Material is presented using a forms approach, incorporating a computerized Learning Management System (LMS).<br/>           Lecture Hours 3<br/>           Department: Computer Technologies - COT</p>   |

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| ACTG 215 Fnd of Govt & Not Profit Acct.<br>Term Typically Offered: Spring<br>3cr. Explores accounting for governmental and nonprofit organizations. Topics covered include objectives and principles of accounting for governmental entities, differences between business and government accounting, modified and accrual accounting, transactions for the general fund, special revenue funds, capital projects funds, debt service funds, permanent funds, proprietary funds (enterprise and internal service), and fiduciary funds. The impact of FASB and GASB on reporting for colleges and universities, governmental entities and other nonprofit organizations is reviewed. Offered ONLY Online.<br>Lecture Hours 3<br>Department: Computer Technologies - COT | 3 Credits   | ACTG 328 Inter Fin Acct & Reporting II.<br>Term Typically Offered: Spring<br>Prerequisite(s): ACTG 327.<br>3cr. Offers the theory and practice of financial accounting and reporting. A study of stockholders' equity, dilutive securities, earnings per share, investments, revenue recognition, deferred income taxes, pensions, leases, accounting changes, error analysis, the statement of cash flows, and full disclosure in financial accounting.<br>Lecture Hours 3<br>Department: College of Business-All Depts | 3 Credits |
| ACTG 250 Accounting Capstone.<br>Term Typically Offered: Spring<br>Prerequisite(s): Consent of instructor.<br>3cr. Focuses on a culmination to all course work done in accounting core; this is a preparation class for the accounting workplace. Course will utilize accounting software to apply learned technical skills. This course requires completion of a comprehensive project in financial accounting, ratio analysis and spreadsheet utilization. Offered ONLY Online.<br>Lecture Hours 3<br>Department: Computer Technologies - COT   | 3 Credits   | ACTG 401 Federal Income Taxation.<br>Term Typically Offered: Fall<br>Prerequisite(s): Admission to upper division standing and ACTG 301.<br>Covers the federal income tax code and regulations as applied to individual taxpayers. Emphasizes understanding tax law with less attention given to preparing tax returns.<br>Lecture Hours 3<br>Department: College of Business-All Depts  | 3 Credits |
| ACTG 292 Independent Study.<br>Department: College of Business-All Depts  | 1-5 Credits | ACTG 402 Advanced Income Tax.<br>Term Typically Offered: Spring<br>Prerequisite(s): Admission to upper division standing and ACTG 401.<br>Covers advanced topics in federal tax law as applied to corporations, S corporations, partnerships, and other selected topics. Emphasizes understanding tax law with less attention given to preparing tax returns.<br>Lecture Hours 3<br>Department: College of Business-All Depts  | 3 Credits |
| ACTG 294 Seminar/Workshop.<br>Provides students an opportunity to investigate topics pertinent to the field of Accounting.<br>Department: College of Business-All Depts   | 1-3 Credits | ACTG 403 Topics in Tax, Research, Plan.<br>Term Typically Offered: Spring, Summer<br>Prerequisite(s): ACTG 401.<br>Corequisite(s): ACTG 402.<br>3cr. Develops skills for tax research and planning, including the requirements for implementing the planning. Also develops skills in tax topics: deduction for qualified business income, exempt organization, multistate taxation, and taxation of international transactions.<br>Lecture Hours 3<br>Department: College of Business-All Depts                         | 3 Credits |
| ACTG 298 Internship.<br>Lecture Hours 1-9<br>Department: College of Business-All Depts  | 1-9 Credits | ACTG 410 Cost/Mgmt Acct I.<br>Term Typically Offered: Fall<br>Prerequisite(s): ACTG 202.<br>Admission to upper division standing is not required. Considers the fundamental principles of cost accounting as applied to job order, process, and standard cost systems, and introduces the use of cost information by management in the decision-making process.<br>Lecture Hours 3<br>Department: College of Business-All Depts  | 3 Credits |
| ACTG 320 Accounting Data Analytics.<br>Term Typically Offered: Fall<br>3cr. Develop data analytics skills for accountants. This specialization develops students' skills of data preparation, data visualization, data analysis, data interpretation, and machine learning algorithms and their applications to real-world problems.<br>Lecture Hours 3<br>Department: College of Business-All Depts  | 3 Credits   | ACTG 411 Auditing I.<br>Term Typically Offered: Fall<br>Prerequisite(s): Admission to upper division standing and ACTG 302.<br>Presents a theory of auditing by considering the auditing environment, auditing standards, professional ethics, techniques of internal control, audit evidence, audit approaches and the auditor's report.<br>Lecture Hours 3<br>Department: College of Business-All Depts  | 3 Credits |
| ACTG 321 Acct Information Systems I.<br>Term Typically Offered: Spring<br>Prerequisite(s): Admission to upper division standing and ACTG 302.<br>Reviews the components of automated accounting systems and emphasizes control considerations in these systems.<br>Lecture Hours 3<br>Department: College of Business-All Depts   | 3 Credits   |  |           |
| ACTG 327 Inter Fin Acct & Reporting I.<br>Term Typically Offered: Fall<br>Prerequisite(s): ACTG 201 and ACTG 202.<br>3cr. Offers an in-depth study of the theory of financial accounting and reporting and its application to cash, current, and long-term receivables; inventories; plant assets; natural resources; intangible assets; asset impairments; current liabilities; long-term debt; and contingencies. Fair value concepts, present value measurements, and comparisons between U.S. and international accounting standards will be incorporated.<br>Lecture Hours 3<br>Department: College of Business-All Depts  | 3 Credits   |  |           |

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| ACTG 415 Gvnt & Not-for-Profit Acct I.   | 3 Credits   |
| Term Typically Offered: Spring   |             |
| Prerequisite(s): ACTG 201, ACTG 202, ACTG 301 (Admission to upper division standing is not required).  |             |
| Includes accounting principles, budgeting and cost determination as they apply to governmental units and nonprofit organizations.  |             |
| Lecture Hours 3  |             |
| Department: College of Business-All Depts  |             |
| ACTG 435 VITA.   | 3 Credits   |
| Term Typically Offered: Spring   |             |
| Provides practical experience preparing federal and state income tax returns for low-income taxpayers.   |             |
| Department: College of Business-All Depts  |             |
| ACTG 436 Advanced Accounting.  | 3 Credits   |
| Term Typically Offered: Fall   |             |
| Prerequisite(s): Admission to upper division standing, ACTG 327 and ACTG 328.  |             |
| 3cr. Introduces the theory and practice relative to business combinations and foreign currency transactions and translations.  |             |
| Lecture Hours 3  |             |
| Department: College of Business-All Depts  |             |
| ACTG 438 Forensic Accounting & Fraud.  | 3 Credits   |
| Term Typically Offered: Spring   |             |
| 3cr. Learn from real-life case studies to develop an understanding of the fundamentals of forensic accounting, including its applications in fraud investigation, fraud prevention, corporate and regulatory compliance, litigation support, and white-collar crimes. Topics include leading practices in executing forensic assignments; relevant accounting professional standards; the regulations and legal requirements affecting engagements; and the linkages between forensic accounting and auditing, internal control, and corporate governance. Students will also explore the ways that forensic and fraud investigation techniques can inform the work of accounting practitioners who serve in more traditional management, financial reporting, taxation, and auditing roles. The course will also emphasize approaches to white collar investigations, including through the application of forensic accounting. |             |
| Lecture Hours 3  |             |
| Department: College of Business-All Depts  |             |
| ACTG 491 Special Topics.   | 1-3 Credits |
| Term Typically Offered: Fall, Spring, Summer   |             |
| Prerequisite(s): Admission to upper division standing.   |             |
| Provides advanced students an opportunity to intensively investigate topics pertinent to the field of Accounting.  |             |
| Department: College of Business-All Depts  |             |
| ACTG 492 Independent Study.  | 1-3 Credits |
| Term Typically Offered: Fall, Spring, Summer   |             |
| Prerequisite(s): Admission to upper division standing, consent of department, and approval of the College of Business Academic Programs Committee (CBAPC).   |             |
| Provides outstanding junior and senior students an opportunity to explore material not covered by regular Accounting courses. Students must complete a Request for Independent Study form and have it approved by the instructor and the Department Chair.   |             |
| Department: College of Business-All Depts  |             |
| ACTG 494 Seminar/Workshop.   | 1-3 Credits |
| Term Typically Offered: Fall, Spring, Summer   |             |
| Department: College of Business-All Depts  |             |
| ACTG 498 Internship/Cooperative Educ.  | 3-9 Credits |
| Term Typically Offered: Fall, Spring, Summer   |             |
| Department: College of Business-All Depts  |             |