Accounting

ACTG 244. Accounting for Non-Business Majors. 3 credits.
For non-business majors only. Introduces basic business and accounting topics such as revenue, investments, expenditures, liabilities, credit, cash management and taxation. Heavy emphasis is placed on the measurement of operating performance and interpretation and use of accounting data for organizational decision-making. Not recommended for students seeking admission to MBA programs. Prerequisite: Sophomore standing or higher.

ACTG 302. Introduction to the Profession: Role of Accountants. 1 credit. Fall only.
This class relies heavily on discussions with practicing accountants in public accounting, industry and government. Topics include career preparation and the role of accountants in business and capital markets. Written assignments are used to enhance communication skills. Prerequisites: Completion of both COB 241 and COB 242 with a "B" or better. Prerequisite or corequisite: COB 300.

ACTG 303. Basic Spreadsheet Skills for Analysis and Reporting of Accounting Information. 1 credit.
This class provides students with hands-on learning and practice with basic Excel skills necessary in the workplace. Topics include creating and printing professional documents, navigating through workbooks, creating and editing formulas, using basic logical and statistical functions and creating charts. Prerequisite or corequisite: ACTG 302 or permission of the department head.

ACTG 304. Advanced Spreadsheet Skills for Analysis and Reporting of Accounting Information. 1 credit.
This class provides students with hands-on learning and practice with advanced Excel skills. This class focuses on preparing students to become Microsoft Certified Application Specialists in Excel. Topics include customizing charts, using advanced financial, logical, and statistical functions, pivot tables and pivot charts, evaluation of formulas and collaboration of workbooks. Prerequisite: Completion of ACTG 303 with grade of "C-" or better.

ACTG 313. Accounting Information Systems. 3 credits.
Covers the use of accounting systems for the collection, organization, analysis and reporting of accounting data. Topics include: internal controls, documentation of accounting systems, transaction processing cycles, auditing information technology, e-commerce, computer and information systems security, and integration of business functions in the accounting process. Prerequisite or corequisite: ACTG 303.

Provides a theoretical framework to explain and critically evaluate financial reporting by businesses. In addition to studying the authoritative standards for preparing financial statements, students develop the ability to read, use, analyze and interpret financial statements. Students gain an understanding that managers can shape the financial
information communicated to investors and creditors. **Prerequisite or corequisite: ACTG 302** or permission of the department head.

**ACTG 344. Corporate Financial Reporting II. 3 credits.**
Continues the development of a theoretical framework to read, use, analyze, interpret, explain and critically evaluate financial reporting by businesses. Selected topics include financial instruments, leases, pensions, deferred taxes, stockholders’ equity and other corporate reporting issues. **Prerequisite: ACTG 343 with a grade of "C-" or better.**

**ACTG 377. Federal Income Tax Accounting. 3 credits.**
Designed to introduce students to the federal income tax system, including individual and business entity taxation. Topics include income, exclusions, deductions and property transactions. Also facilitates development of research skills. **Prerequisite or corequisite: ACTG 302 or permission of the department head.**

**ACTG 410. Auditing. 3 credits.**
A study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information. Also emphasizes ethical and legal aspects and considerations. **Prerequisites: ACTG 313, ACTG 303 and ACTG 344 with grades of "C-" or better.**

**ACTG 420. Operational Auditing. 3 credits. Not currently offered.**
This course is a study of the basic principles and techniques of operational auditing. It covers organizing and conducting operational audit engagements and addresses regulatory compliance issues. **Prerequisites: ACTG 313 and ACTG 343 with grades of "C-" or better. Prerequisite or corequisite: ACTG 344.**

**ACTG 440. Advanced Information Technology for Accountants. 3 credits. Not currently offered.**
This course is offered only for accounting majors seeking a minor in CIS. Topics include legacy systems, the systems development life cycle, telecommunications, distributed processing, networking and information security, taught from an accounting perspective. **Prerequisite: ACTG 313 with a grade of "C-" or better and declared CIS minor.**

**ACTG 475. Accounting Decision Making and Control. 3 credits.**
The study of cost accounting concepts and information used by business organizations to make strategic, organizational and operational decisions. Topics include the role of planning and control in attaining organizational goals and objectives; the relationship among cost structure, cost behavior, and operating income; traditional and activity-based costing approaches to product costing, differential analysis in decision making; and ethical issues for accountants. **Prerequisite: ACTG 348 with a grade of "C-" or better. Prerequisite or corequisite: ACTG 304.**

**ACTG 483. International Accounting and Financial Reporting. 3 credits.**
Designed to develop a fundamental knowledge of the assumptions, environmental considerations and techniques underlying the collection and reporting of financial information on an international scale. **Prerequisite: COB 300. Open to international business majors only.**

**ACTG 490. Special Studies in Accounting. 1-6 credits each semester.**
Designed to give capable students in accounting an opportunity to do independent study under faculty supervision. Admission only by recommendation of the instructor and permission of the director.

**ACTG 499. Honors. 6 credits.**
See catalog section "Graduation with Honors."