# ACG: Accounting: General Courses

## Courses

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Repeatable</th>
<th>Prerequisites</th>
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</thead>
<tbody>
<tr>
<td>ACG 2021</td>
<td>Principles of Financial Accounting</td>
<td>3</td>
<td>(may not be repeated for credit)</td>
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<td></td>
<td>Introduction to financial accounting as an information and decision support system for users of financial information.</td>
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<tr>
<td>ACG 2071</td>
<td>Principles of Managerial Accounting</td>
<td>3</td>
<td>(may not be repeated for credit)</td>
<td>Prerequisite: ACG 2021</td>
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<td></td>
<td>Role of accounting as a tool in decision making process within economic framework of the firm.</td>
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<tr>
<td>ACG 3082</td>
<td>Accounting for Non-Majors</td>
<td>3</td>
<td>(may not be repeated for credit)</td>
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<td></td>
<td>Coverage of financial, managerial, and cost accounting topics with an emphasis on uses of accounting information; available to non-business majors only.</td>
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<tr>
<td>ACG 3101</td>
<td>Intermediate Financial Accounting I</td>
<td>3</td>
<td>(may not be repeated for credit)</td>
<td>Prerequisite: ACG 2071 AND CGS 2570</td>
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<tr>
<td>ACG 3111</td>
<td>Intermediate Financial Accounting II</td>
<td>3</td>
<td>(may not be repeated for credit)</td>
<td>Prerequisite: ACG 3101 AND FIN 3403</td>
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<td></td>
<td>Continuation of ACG 3101</td>
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<tr>
<td>ACG 3172</td>
<td>Financial Accounting Topics</td>
<td>3</td>
<td>(may not be repeated for credit)</td>
<td>Prerequisite: FIN 3403</td>
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<td>Explain/analyze complexities of leases, pensions, income taxes, long-term debt, long-term investments, stockholders' equity, accounting changes, and other financial components from a financial statement user perspective. Available to non-accounting majors only.</td>
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<tr>
<td>ACG 3180</td>
<td>Financial Statement Analysis</td>
<td>3</td>
<td>(may not be repeated for credit)</td>
<td>Prerequisite: FIN 3403</td>
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<td>Introduction to the study of financial statements, including interpreting accounting data and analyzing financial statements. Cross listed with FIN 3461. Prerequisites: FIN 3403 minimum grade of C.</td>
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<tr>
<td>ACG 3343</td>
<td>Cost Accounting</td>
<td>3</td>
<td>(may not be repeated for credit)</td>
<td>Prerequisite: ACG 2071 AND CGS 2570</td>
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<td>Provides students with the skills to prepare accounting information for use in the management decision making process. Contains material on accounting system design, budgeting, standard costing, direct costing, performance evaluation, and use of accounting information.</td>
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### ACG 3401: Accounting Information Systems
- 3 credits (may not be repeated for credit)
- Prerequisite: ACG 3101
- Design of systems to capture, process and report accounting information.

### ACG 3905: Directed Study
- 1-12 credits (may be repeated indefinitely for credit)

### ACG 3949: Cooperative Education
- 1-2 credits (may be repeated for up to 4 credits)
- Alternating full-time or consecutive parallel terms of practical experience in the intended field. Reinforcing academic preparation, confirming educational and career goals, personal and professional development, early start in career, earnings toward self-support, and improved employability. (See program description under Cooperative Education). Graded on satisfactory/unsatisfactory basis only. Permission of the director of Cooperative Education is required.

### ACG 4151: Accounting Theory
- 3 credits (may not be repeated for credit)
- Prerequisite: ACG 3111 AND GEB 3213
- Critical evaluation of broad framework of financial accounting theory.

### ACG 4201: Advanced Financial Accounting
- 3 credits (may not be repeated for credit)
- Prerequisite: ACG 3111
- Problems in external financial reporting including business combinations and consolidated financial statements, foreign operations, and partnerships. Offered concurrently with ACG 5205; graduate students will be assigned additional work.

### ACG 4501: Governmental and Non-Profit Accounting
- 3 credits (may not be repeated for credit)
- Prerequisite: ACG 3111
- Principles of financial accounting and reporting for governmental and nonprofit organizations. Offered concurrently with ACG 5658; graduate.

### ACG 4651: Auditing
- 3 credits (may not be repeated for credit)
- Prerequisite: ACG 3111 AND ACG 3401
- Introduction to principles of auditing and other assurance services with an emphasis on attestation standards and ethical requirements promulgated by the American Institute of Certified Public Accountants.

### ACG 4682: Forensic Accounting
- 3 credits (may not be repeated for credit)
- Prerequisite: ACG 3101
- The purpose is to acquaint the student with both the pervasiveness of and the causes of financial fraud in our society, and to explore in detail the methods in which financial fraud is perpetrated.

### ACG 4905: Directed Study
- 1-12 credits (may be repeated indefinitely for credit)

### ACG 4941: Accounting Internship
- 1-6 credits (may not be repeated for credit)
- Prerequisite: ACG 3101
- Supervised field practicum in accounting-related position. May include activities in professional accounting, accounting information systems, or controllership. Graded on satisfactory / unsatisfactory basis only. Permission is required.
ACG 5205  Advanced Financial Accounting
3 sh (may not be repeated for credit)
Problems in external financial reporting including business combinations and consolidated financial statements, foreign operations and partnerships. Offered concurrently with ACG 4201; graduate students will be assigned additional work.

ACG 5658  Governmental and Non-Profit Accounting
3 sh (may not be repeated for credit)
Principles of financial accounting and reporting for governmental and nonprofit organizations. Offered concurrently with ACG 4501; graduate students will be assigned additional work.

ACG 5905  Directed Study
1-12 sh (may be repeated indefinitely for credit)

ACG 5931  CPA Exam Review Financial Accounting and Reporting, and Auditing and Attestation
3 sh (may not be repeated for credit)
Co-requisite: ACG 5932
This course is designed to review a subset of the topics covered on the Certified Public Accountant examination. This course focuses on topics related to financial reporting as it relates to business enterprises, governmental entities, and not-for-profit organizations as well as auditing standards and procedures, and attest engagements. The class will stress a proficiency in the professional skills assessed on the CPA examination. This course and its sister course, ACG 5XX1-2 are designed to provide a review of topics tested on all sections of the CPA examination. This course will not satisfy Florida’s 150 semester hour requirement, or Florida’s upper level accounting requirement.

ACG 5932  CPA Exam Review of Regulation and Business Environment & Concepts
3 sh (may not be repeated for credit)
Co-requisite: ACG 5931
This course is designed to cover a portion of the topics covered on the national examination required to become a certified public accountant. This course will focus on federal tax law, business law, ethics and a Certified Public Accountant’s professional and legal responsibilities. Awareness and understanding of the general business environment and business concepts needed to understand implications of accounting in business transactions are emphasized. We will look at the underlying business reasons for the decisions made in the business environment as it deals with these accounting principles. This course and its sister course, ACG 5XX1-1 are designed to provide a review of topics tested on all sections of the CPA examination. This course will not satisfy Florida’s 150 semester hour requirement, or Florida’s upper level accounting requirement.

ACG 6308  Advanced Managerial Accounting
3 sh (may not be repeated for credit)
Management control and behavior, control structures, responsibility accounting, cost / profit / investment centers, budgets and performance evaluation, control of projects, control in service, and non-profit organizations. Must have completed ACG 3343 or the equivalent with a grade of C (2.0) or better to enroll.

ACG 6309  Accounting Aspects of Business Policy Determination
3 sh (may not be repeated for credit)
Budgeting, profit planning and controlling aspects of business policy determination. Available to non-accounting majors only.

ACG 6405  Advanced Accounting Information Systems
3 sh (may not be repeated for credit)
A seminar for the study of contemporary accounting system topics with an emphasis on internal controls. Primary emphasis is placed on an accounting system design project. Must have completed ACG 3401 or equivalent with C (2.0) or better to enroll.

ACG 6805  Seminar in Financial Accounting
3 sh (may not be repeated for credit)
A blend of traditional and contemporary accounting issues with focus on the development of financial accounting theory, the relationship of theory and research to standard setting, and discussion of current accounting standards. Examines the objectives, measurement models, controversies, and philosophy of financial accounting. Must have completed ACG 4151 or the equivalent with a grade of C (2.0) or better to enroll.

ACG 6856  Advanced Auditing
3 sh (may not be repeated for credit)
Advanced research, interpretation, and application of professional and ethical standards of auditing, assurance, attestation, and accounting and review services, including standards promulgated by the American Institute of Certified Public Accountants, the United States Public Company Accounting Oversight Board, International Federation of Accountants, and the United States Government Accountability Office. Must have completed ACG 4651 or the equivalent with a grade of C (2.0) or better to enroll.

ACG 6905  Directed Study
1-12 sh (may be repeated indefinitely for credit)