ACG: Accounting: General Courses

Courses

ACG 2021  Principles of Financial Accounting
3 sh (may not be repeated for credit)
Introduction to financial accounting as an information and decision support system for users of financial information.

ACG 2071  Principles of Managerial Accounting
3 sh (may not be repeated for credit)
Prerequisite: ACG 2021
Role of accounting as a tool in decision making process within economic framework of the firm.

ACG 3082  Accounting for Non-Majors
3 sh (may not be repeated for credit)
Coverage of financial, managerial, and cost accounting topics with an emphasis on uses of accounting information; available to non-business majors only.

ACG 3101  Intermediate Financial Accounting I
3 sh (may not be repeated for credit)
Prerequisite: ACG 2071 AND CGS 2570

ACG 3111  Intermediate Financial Accounting II
3 sh (may not be repeated for credit)
Prerequisite: ACG 3101 AND FIN 3403
Continuation of ACG 3101.

ACG 3172  Financial Accounting Topics
3 sh (may not be repeated for credit)
Prerequisite: FIN 3403
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.

ACG 3180  Financial Statement Analysis
3 sh (may not be repeated for credit)
Prerequisite: FIN 3403
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.

ACG 3343  Cost Accounting
3 sh (may not be repeated for credit)
Prerequisite: ACG 2071 AND CGS 2570
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.

ACG 3401  Accounting Information Systems
3 sh (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 sh (may be repeated indefinitely for credit)

ACG 3949  Cooperative Education
1-2 sh (may be repeated for up to 4 sh of credit)
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 sh (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 sh (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 sh (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 sh (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 sh (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 sh (may be repeated indefinitely for credit)

ACG 4941  Accounting Internship
1-6 sh (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.
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<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Credits (May not be repeated for credit)</th>
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<tbody>
<tr>
<td>ACG 5205</td>
<td>Advanced Financial Accounting</td>
<td>3 sh</td>
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<td>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.</td>
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<tr>
<td>ACG 5658</td>
<td>Governmental and Non-Profit Accounting</td>
<td>3 sh</td>
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<td>Principles of financial accounting and reporting for governmental and nonprofit organizations. Offered concurrently with ACG 4501; graduate students will be assigned additional work.</td>
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<tr>
<td>ACG 5905</td>
<td>Directed Study</td>
<td>1-12 sh (may be repeated indefinitely for credit)</td>
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<tr>
<td>ACG 5931</td>
<td>CPA Examination Review Financial Accounting and Reporting</td>
<td>1.5 sh (may not be repeated for credit)</td>
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<td>This course is designed to cover the Financial Accounting and Reporting (FAR) topics tested on the Uniform CPA Examination. It will focus on topics related to Financial Accounting and Reporting as they relate to business enterprises, governmental entities, and not-for-profit organizations. This course and its sister courses, ACG 5932, ACG 5XX1-1, and 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.</td>
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<tr>
<td>ACG 5932</td>
<td>CPA Examination Review of Regulation</td>
<td>1.5 sh (may not be repeated for credit)</td>
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<td>This course is designed to cover the Regulation (REG) topics tested on the Uniform CPA Examination. It will focus on federal tax law, business law, ethics and a Certified Public Accountant’s professional and legal responsibilities. This course and its sister courses, ACG 5931, ACG 5933, and ACG 5935 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.</td>
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<tr>
<td>ACG 5933</td>
<td>CPA Examination Review of Auditing and Attestation</td>
<td>1.5 sh (may not be repeated for credit)</td>
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<td>This course is designed to cover the Auditing and Attestation (AUD) topics tested on the Uniform CPA Examination. It will will stress a proficiency in the professional skills assessed on the Auditing and Attestation section of CPA examination. This course and its sister courses, ACG 5931, ACG 5932, ACG 5935 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.</td>
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<tr>
<td>ACG 5935</td>
<td>CPA Examination Review of Business Environment and Concepts</td>
<td>1.5 sh (may not be repeated for credit)</td>
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<td>This course is designed to cover the Business Environment and Concepts (BEC) topics tested on the Uniform CPA Examination. It will focus on the general business environment and business concepts needed to understand the implications of accounting in business transactions, and the underlying business reasons for decisions made in the business environment as it deals with accounting principles. This course and its sister courses, ACG 5931, ACG 5932, and ACG 5933 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.</td>
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<td>ACG 5936</td>
<td>CPA Examination Review of Law and Reporting</td>
<td>1.5 sh (may not be repeated for credit)</td>
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<td>This course is designed to cover the Law and Reporting (LAW) topics tested on the Uniform CPA Examination. It will focus on legal responsibilities. This course and its sister courses, ACG 5931, ACG 5932, and ACG 5933 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.</td>
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<td>ACG 6308</td>
<td>Advanced Managerial Accounting</td>
<td>3 sh (may not be repeated for credit)</td>
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<td>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.</td>
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<td>ACG 6309</td>
<td>Accounting for Decision Making</td>
<td>3 sh (may not be repeated for credit)</td>
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<td>Upon completion of the course, students will gain knowledge about budgeting, profit planning, and controlling aspects of business decision making. This course covers three broad areas: fundamental financial and managerial concepts; revenue and cost accumulation techniques; and revenue and cost analysis. Available to non-accounting majors only.</td>
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<td>ACG 6405</td>
<td>Advanced Accounting Information Systems</td>
<td>3 sh (may not be repeated for credit)</td>
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<td>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.</td>
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<td>ACG 6805</td>
<td>Seminar in Financial Accounting</td>
<td>3 sh (may not be repeated for credit)</td>
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<td>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.</td>
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<td>ACG 6856</td>
<td>Advanced Auditing</td>
<td>3 sh (may not be repeated for credit)</td>
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<td>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.</td>
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<td>ACG 6905</td>
<td>Directed Study</td>
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