

# ACG: Accounting: General Courses

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## Courses

### ACG 2021 Principles of Financial Accounting

College of Business, Department of Accounting & Finance

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

College of Business, Department of Accounting & Finance

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

College of Business, Department of Accounting & Finance

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

College of Business, Department of Accounting & Finance

3 sh (may not be repeated for credit)

Prerequisite: ACG 2071 AND CGS 2570

Co-requisite: FIN 3403

Accounting principles and financial accounting practices. Particular emphasis on analysis of balance sheet accounts through problem solving.

### ACG 3111 Intermediate Financial Accounting II

College of Business, Department of Accounting & Finance

3 sh (may not be repeated for credit)

Prerequisite: ACG 3101 AND FIN 3403

Continuation of ACG 3101.

### ACG 3343 Cost Accounting

College of Business, Department of Accounting & Finance

3 sh (may not be repeated for credit)

Prerequisite: ACG 2071 AND CGS 2570

The objective of this course is to provide the student with knowledge about the use of cost accounting information for planning and decision making, operational control, and preparation of financial statements. Provides students with the skills to prepare accounting information for use in the management decision making process. Contains material on product costing, cost allocation, budgeting, standard costing, performance evaluation, and use of cost accounting information.

### ACG 3401 Accounting Information Systems

College of Business, Department of Accounting & Finance

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

College of Business, Department of Accounting & Finance

1-12 sh (may be repeated indefinitely for credit)

### ACG 4151 Accounting Theory

College of Business, Department of Accounting & Finance

3 sh (may not be repeated for credit)

Prerequisite: ACG 3111 AND GEB 3213

Critical evaluation of broad framework of financial accounting theory.

### ACG 4180 Financial Statement Analysis

College of Business, Department of Accounting & Finance

3 sh (may not be repeated for credit)

Prerequisite: FIN 3403

Study of financial statements, including interpreting accounting data and analyzing financial statements. Offered concurrently with ACG 5185. Graduate students will be assigned additional work.

### ACG 4201 Advanced Financial Accounting

College of Business, Department of Accounting & Finance

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; ACG 5205 includes additional learning objectives not included in ACG 4201. Credit for both ACG 4201 and ACG 5205 is not permitted.

### ACG 4501 Governmental and Non-Profit Accounting

College of Business, Department of Accounting & Finance

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; ACG 5658 includes additional learning objectives not included in ACG 4501. Credit for both ACG 4501 and ACG 5658 is not permitted.

### ACG 4651 Auditing

College of Business, Department of Accounting & Finance

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

College of Business, Department of Accounting & Finance

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

College of Business, Department of Accounting & Finance

1-12 sh (may be repeated indefinitely for credit)

**ACG 4941 Accounting Internship**

College of Business, Department of Accounting &amp; Finance

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.

**ACG 5185 Financial Statement Analysis**

College of Business, Department of Accounting &amp; Finance

3 sh (may not be repeated for credit)

Study of financial statements, including interpreting accounting data and analyzing financial statements. Cross listed with FIN 5465. Offered concurrently with ACG 4180; graduate students will be assigned additional work. Graduate student status is required.

**ACG 5205 Advanced Financial Accounting**

College of Business, Department of Accounting &amp; Finance

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; ACG 5205 includes additional learning objectives not included in ACG 4201. Credit for both ACG 4201 and ACG 5205 is not permitted. ACG 3111 Intermediate Financial Accounting II is a prerequisite.

**ACG 5658 Governmental and Non-Profit Accounting**

College of Business, Department of Accounting &amp; Finance

3 sh (may not be repeated for credit)

Principles of financial accounting and reporting for governmental and nonprofit organizations. Offered concurrently with ACG 4501; ACG 5658 includes additional learning objectives not included in ACG 4501. Credit for both ACG 4501 and ACG 5658 is not permitted.

**ACG 5905 Directed Study**

College of Business, Department of Accounting &amp; Finance

1-12 sh (may be repeated indefinitely for credit)

**ACG 5931 CPA Examination Review Financial Accounting and Reporting**

College of Business, Department of Accounting &amp; Finance

1.5 sh (may not be repeated for credit)

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 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.

**ACG 5932 CPA Examination Review of Regulation**

College of Business, Department of Accounting &amp; Finance

1.5 sh (may not be repeated for credit)

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.

**ACG 5933 CPA Examination Review of Auditing and Attestation**

College of Business, Department of Accounting &amp; Finance

1.5 sh (may not be repeated for credit)

This course is designed to cover the Auditing and Attestation (AUD) topics tested on the Uniform CPA Examination. It 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.

**ACG 5935 CPA Examination Review of Business Environment and Concepts**

College of Business, Department of Accounting &amp; Finance

1.5 sh (may not be repeated for credit)

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.

**ACG 6177 Accounting Data Analytics**

College of Business, Department of Accounting &amp; Finance

3 sh (may not be repeated for credit)

Students will gain hands-on experience using data analytics tools in accounting and business contexts. Emphasis will be placed on critical thinking and problem-solving skills as applied to data preparation, analysis, interpretation, visualization, and presentation.

**ACG 6308 Advanced Managerial Accounting**

College of Business, Department of Accounting &amp; Finance

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 for Decision Making**

College of Business, Department of Accounting & Finance

3 sh (may not be repeated for credit)

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.

**ACG 6405 Advanced Accounting Information Systems**

College of Business, Department of Accounting & Finance

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**

College of Business, Department of Accounting & Finance

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.

**ACG 6856 Advanced Auditing**

College of Business, Department of Accounting & Finance

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**

College of Business, Department of Accounting & Finance

1-12 sh (may be repeated indefinitely for credit)