# **ACCOUNTING (ACTG)**

#### **ACTG 533 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING3** Credits

Specialized accounting procedures designed for governmental and non-profit entities including fund accounting, budgetary accounting, and reporting procedures. Non-profit accounting system software may be used to record transactions for these governmental and non-profit entities.

**Dual-listed: ACTG 433** 

#### ACTG 537 ADVANCED COST MANAGEMENT ACCOUNTING3 Credits

Advanced cost accounting and managerial accounting concepts and procedures are applied to the management decision making process.

**Dual-listed: ACTG 437** 

Notes: Topics include: capital investment decisions, budgeting, standard costing, and transfer pricing.

#### **ACTG 543 ADVANCED FINANCIAL ACCOUNTING3 Credits**

Accounting theory and problems dealing with corporate combinations and consolidations and other specialized financial accounting topics.

Dual-listed: ACTG 443

#### **ACTG 560 TOPICS IN ACCOUNTING1-3 Credits**

Topics or seminars will be selected as needed, to keep students abreast of contemporary issues in accounting.

#### **ACTG 600 INDEPENDENT STUDY OR RESEARCH1-3 Credits**

Study or research in an area of special interest.

Add Consent: Instructor Consent

Notes: The number of credit hours is determined by the topic and the amount of work required.

Requirements: Permission of instructor, Dean of Graduate Studies, and

Academic Vice President.

## **ACTG 632 MANAGERIAL ACCOUNTING3 Credits**

An introduction to the fundamentals of management accounting with an emphasis on the use of accounting information in cost accumulation, decision making, and planning and control.

### **ACTG 638 FINANCIAL STATEMENT ANALYSIS3 Credits**

An introduction to financial statement analysis with an emphasis to investigate and evaluate past and current performance and risk of a business from the perspectives of stakeholders like creditors, investors and management.