

# ACCOUNTING & INFORMATION SYSTEMS (ACIS)

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## ACIS 1004 - Accounting Foundations (3 credits)

Fundamentals of accounting, the language of business, including what accounting information is, how it is developed, how it is used and what it means. Financial Accounting including the application of accounting principles for real world, complex business transactions to classify these transactions, reflect their economic value, produce basic financial statements, evaluate financial position and make fundamental interpretations. Managerial Accounting including cost behaviors, budgeting and other management reporting to assist in internal decision making and performance analysis. Attention to accountants codes of ethics applied throughout. Emphasis placed on non-Business majors becoming informed users of accounting information. No credit will be given for ACIS 1004 if taken with or after ACIS 2115 or ACIS 2116.

**Pathway Concept Area(s):** 5F Quant & Comp Thnk Found., 10 Ethical Reasoning

**Instructional Contact Hours:** (3 Lec, 3 Crd)

## ACIS 1104 - Careers in Accounting and Information Systems (1 credit)

Overview of career options in the accounting field. Real life perspective from industry expert guest speakers. Career skills and training requirements. Job search strategies. Job market analysis. Effective professional materials creation. Pass/Fail only.

**Instructional Contact Hours:** (1 Lec, 1 Crd)

## ACIS 1504 - Introduction to Business Analytics and Business Intelligence (3 credits)

Foundational data analytics using Microsoft Excel. Utilizes the data analytics framework and many Excel functions to address various business problems. Introduction to big datasets, how to navigate them, and the many complexities of using them, including relevant ethical issues. Identification and construction of various data visualizations and charts to be used in presentations.

**Pathway Concept Area(s):** 5F Quant & Comp Thnk Found., 10 Ethical Reasoning

**Instructional Contact Hours:** (3 Lec, 3 Crd)

## ACIS 1984 - Special Study (1-19 credits)

**Instructional Contact Hours:** Variable credit course

## ACIS 2024 - Small Business Accounting (3 credits)

Accounting to support starting and operating a small business. Includes setting up accounting records, creating budgets, pricing products and services, tracking revenues and expenses, planning for taxes, and accounting for borrowing, inventory, payroll, and long-term assets. Emphasis on performance evaluation using mathematical models including financial statements, budget variance models, and financial ratios. Accounting presented in compliance with Generally Accepted Accounting Principles (GAAP) and accountant's codes of ethics to support the prevention and detection of fraud.

**Pathway Concept Area(s):** 5A Quant & Comp Thnk Adv., 10 Ethical Reasoning

**Instructional Contact Hours:** (3 Lec, 3 Crd)

## ACIS 2115 - Principles of Accounting (3 credits)

Introduction to financial and managerial accounting. 2115: Emphasis on the financial accounting cycle. Discusses accounting information uses, fraud, and internal controls. Analysis of financial statement elements: assets, liabilities, stockholders' equity, revenues, and expenses. 2116: Emphasis on budgeting and accounting information decision-making. Discusses management accounting and cost concepts. Use of job order costing and cost value profit relationships. Use of variable costing and segment reporting. Create external financial reporting documents.

**Corequisite(s):** ACIS 1504

**Instructional Contact Hours:** (3 Lec, 3 Crd)

## ACIS 2116 - Principles of Accounting (3 credits)

Introduction to financial and managerial accounting. 2115: Emphasis on the financial accounting cycle. Discusses accounting information uses, fraud, and internal controls. Analysis of financial statement elements: assets, liabilities, stockholders' equity, revenues, and expenses. 2116: Emphasis on budgeting and accounting information decision-making. Discusses management accounting and cost concepts. Use of job order costing and cost value profit relationships. Use of variable costing and segment reporting. Create external financial reporting documents.

**Prerequisite(s):** ACIS 2115

**Instructional Contact Hours:** (3 Lec, 3 Crd)

## ACIS 2504 - Introduction to Accounting Analytics (3 credits)

Design and creation of models used to perform accounting analytics. Cleansing, transformation, organization, analysis, and reporting of accounting data using analytics tools such as spreadsheets, programming, and accounting software applications. Display of accounting data using visualization techniques.

**Prerequisite(s):** ACIS 1504

**Instructional Contact Hours:** (3 Lec, 3 Crd)

## ACIS 2954 - Business Study Abroad (1-19 credits)

This course provides students with an international business experience. The course examines the accounting and information systems issues that impact the multinational business. It is only offered as part of a program outside of the United States. Students will learn from the structured educational experience developed by the faculty leader. Content will vary between semesters. Pre: Instructors consent and the completion of 24 semester hours with a minimum GPA of 3.0 or departmental consent. May be repeated for a maximum of 9 credit hours.

**Instructional Contact Hours:** Variable credit course

**Repeatability:** up to 9 credit hours

## ACIS 3115 - Intermediate Financial Accounting (3 credits)

Intermediate financial accounting. 3115: In-depth analysis of basic concepts of external financial reporting. Includes asset and related transaction analysis and preparation of financial statements in accordance with generally accepted accounting principles. Discusses the historical development accounting theory and practice as well as discussion and exploration of international accounting standards and ongoing and potential developments in accounting practice. 3116: In-depth analysis of liability, equity, and tax related transactions and their subsequent impacts on financial reporting. Interpret financial accounting standards including requirements to adjust financial statements due to errors and corrections. Prepare the statement of cash flows in accordance with generally accepted accounting principles. Course credit will not be awarded for both ACIS 3115 and ACIS 4194.

**Prerequisite(s):** ACIS 2115 and ACIS 2504

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 3116 - Intermediate Financial Accounting (3 credits)**

Intermediate financial accounting. 3115: In-depth analysis of basic concepts of external financial reporting. Includes asset and related transaction analysis and preparation of financial statements in accordance with generally accepted accounting principles. Discusses the historical development accounting theory and practice as well as discussion and exploration of international accounting standards and ongoing and potential developments in accounting practice. 3116: In-depth analysis of liability, equity, and tax related transactions and their subsequent impacts on financial reporting. Interpret financial accounting standards including requirements to adjust financial statements due to errors and corrections. Prepare the statement of cash flows in accordance with generally accepted accounting principles. Course credit will not be awarded for both ACIS 3115 and ACIS 4194.

**Prerequisite(s):** ACIS 3115

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 3314 - Tax Impact on Decisions (3 credits)**

Introduction to federal taxation for individuals and business entities with an emphasis on effective tax planning strategies. IRS tax compliance and discussion of other tax authorities. Individual tax overview includes filing status, gross income, exclusions, and deductions. Business tax overview includes business entity types, filing requirements, business income, deductions, accounting methods, property acquisitions, cost recovery, and property dispositions. Properly classify corporate operations to compute corporate taxable income.

**Prerequisite(s):** ACIS 3115

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 3504 - Accounting Systems and Controls (3 credits)**

Examines system design concepts and methods including an understanding of basic control structures. Covers specific accounting cycles and computerized transaction processing systems. Analyzes controls for manual and computerized systems including database systems.

**Prerequisite(s):** ACIS 2115

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 3554 - Networks, Telecommunications and Security (3 credits)**

Provides an introduction to computer networks and data communications in business. Topics include mechanisms for reliable data transfer, network topologies and technologies, and a comprehensive treatment of inter-networking. Additional topics include packet switching, and cloud, edge, and advanced networking. Security issues related to using computer networks are discussed, along with network design issues, and methodologies for network applications. Duplicates BIT 4554.

**Prerequisite(s):** BIT 2405 or ACIS 3504 or BIT 2164 or CS 2164 or PSCI 2164

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**Course Crosslist:** BIT 3554

**ACIS 3564 - Management Information Systems (3 credits)**

An overview of management information systems. Topics include the organizational foundations of information systems; the technical foundations of information systems; the approaches to building information systems; and the management of contemporary information systems.

**Prerequisite(s):** ACIS 1504 and ACIS 2116

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 3954 - Study Abroad (1-19 credits)**

**Instructional Contact Hours:** Variable credit course

**ACIS 4024 - Information Systems Audit and Control (3 credits)**

An introduction to the fundamentals of information systems auditing and controls. Emphasis on information systems controls and general application controls. Employment of computer assisted audit tools, techniques, and reporting languages. Implementation of different types of audit approaches including on line and continuous auditing as well as fraud and forensic auditing. Exposure to risk assessment, system-based guidelines, and professional standards in the field of information systems auditing. Examination of the implementation and deployment of information systems.

**Prerequisite(s):** ACIS 3504 and ACIS 4414

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4114 - Advanced Financial Accounting (3 credits)**

Detailed analysis of external financial reporting. Study of debt and equity investments, derivatives, and foreign currency. Proper application of Securities and Exchange Commission reporting regulations.

**Prerequisite(s):** ACIS 3116

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4124 - Governmental and Nonprofit Accounting (3 credits)**

Detailed analysis of U.S. state and local governmental, nonprofit, and federal accounting. Focus on entity characteristics, regulatory environment, fund accounting, financial transactions, and financial statements.

**Prerequisite(s):** ACIS 3115

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4194 - Analysis of Financial Statements (3 credits)**

Analysis of financial statements including how to interpret and assess a company's results of operations, financial condition, and cash flows. Construction and use of financial ratios for use in various contexts. Development of reports comparing financial performance across companies and over time to aid in evaluating investments in companies' debt or equity. Course credit will not be awarded for both ACIS 3115 and ACIS 4194.

**Prerequisite(s):** FIN 3134

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4214 - Cost Planning and Control (3 credits)**

The purpose of this course is to help the student develop an understanding of the role of accounting in the management process, an understanding of cost accounting systems, an understanding of cost behavior, an understanding of alternative accounting systems, and the usefulness of costs involved in non-routine decision-making.

**Prerequisite(s):** ACIS 2116 and ACIS 2504 and BIT 2406

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4344 - Tax for Financial Planners (3 credits)**

Overviews income tax concepts relevant to financial planning for individuals who are investors, employees, and business owners. Topics include income tax fundamentals for individuals, taxation of the sale of property, taxation of business entities, taxation of trusts, and overview of the federal transfer tax on estates and gifts. Duplicates some material in ACIS 4314. Course credit will not be awarded for both ACIS 4314 and ACIS 4344.

**Prerequisite(s):** FIN 3104

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4364 - Taxation of Business Operations (3 credits)**

Introduction to the tax issues for various operating models. Analysis from a tax perspective of formation, operation, distribution of earnings, business unit acquisitions and divestitures, and liquidation. Entity types discussed include partnerships, S Corporations, regular (C) Corporations and not for profit entities. Emphasis on how to report tax results to the applicable government(s) as well as the GAAP accounting of the tax results. Initial exposure to multistate taxation, the U.S. taxation of non-US activities, and estate and gift taxation.

**Prerequisite(s):** ACIS 3314

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4414 - Financial Statement Auditing (3 credits)**

Study of external financial statement auditing, professional code of conduct, audit evidence considerations, internal control, fraud, and transaction cycles, and audit reporting.

**Prerequisite(s):** ACIS 3115 and ACIS 3504

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4444 - Forensic Accounting (3 credits)**

This course provides students experience in forensic accounting, commonly used computer forensic software, forensic techniques, litigation support, fraud risk management, fraud investigation, and the related audit tools.

**Prerequisite(s):** ACIS 3115

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4514 - Database Management Systems (3 credits)**

Introduction to database management systems and their use in business. Topics covered include data modeling, normalization, SQL, transaction management and concurrency control, security issues, physical data organization, query optimization, hierarchical queries, distributed database management systems, object-oriented databases, client/server databases, multidimensional databases, data mining, data warehousing, and database administration.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4544 - Applied Accounting Analytics (3 credits)**

Application of analytics software and methodologies to address real-world based accounting activities. Examination of accounting scenarios to determine an appropriate analytic approach. Emphasis on commonly used accounting analytics software to apply the extract, transform, and load process on data. Implementation of analytics software to analyze accounting data, and evaluation and communication of the results through data visualizations.

**Prerequisite(s):** ACIS 2504 and ACIS 3115

**Pathway Concept Area(s):** 6D Critique & Prac in Design, 10 Ethical Reasoning

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4654 - Accounting Analytics (3 credits)**

Design and development of accounting systems using relational database management tools. Extraction and analysis of accounting data using queries, analytics, and visualization techniques. Application of accounting data analytics concepts using commercially available tools such as audit management software and current visualization tools. Proper preparation of data and use of analytics algorithms and visualization techniques to inform decision making.

**Prerequisite(s):** ACIS 2504 and ACIS 3504 and ACIS 3115

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4664 - Environmental, Social, and Governance Accounting (3 credits)**

Introduction to procedures for extracting and quantifying quality of corporate Environmental, Social, and Governance (ESG) information and assessment of compliance with current accounting standards. Analysis of corporate ESG data and impact on Financial Statements for corporate environmental and social justice decision-making. Introduction and differentiation of U.S. and international regulatory bodies promulgating ESG standards. Discussion of disclosure components, frameworks, and standards concerning accounting and business-related ESG information. Exploration of incremental decision usefulness of ESG information for various stakeholders beyond traditional accounting financial statements. Presentation of attestation and assurance methodologies related to disclosed corporate ESG accounting information.

**Prerequisite(s):** ACIS 3115 and ACIS 3504

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4684 - Information Systems Security and Assurance (3 credits)**

An examination of the concepts, technologies, and applications of security and assurance in information systems. Topics include the security threats against information systems; tools used by intruders; computing platforms and security; encryption; securing the transaction and the server; audit tools to detect intrusions; responses to attacks; legal, ethical and international issues; and the future of information systems security and assurance.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 4954 - Study Abroad (1-19 credits)**

**Instructional Contact Hours:** Variable credit course

**ACIS 4974 - Independent Study (1-19 credits)**

**Instructional Contact Hours:** Variable credit course

**ACIS 4984 - Special Study (1-19 credits)**

**Instructional Contact Hours:** Variable credit course

**ACIS 4994 - Undergraduate Research (1-19 credits)**

**Instructional Contact Hours:** Variable credit course

**ACIS 5014 - Information Systems Audit and Control (3 credits)**

This course explores the theories and practices of audit and control of computer-based information systems. Audit and control of information systems is examined from the viewpoint of management, systems professionals, and auditors. The rationale for controls, control theories, and audit practices are emphasized. Graduate Standing Required.

**Prerequisite(s):** ACIS 3504 and ACIS 4414

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5044 - International Issues in Accounting (3 credits)**

Accounting issues related to international business activities and foreign operations. Comparative effects of U.S. and international accounting standards on financial reporting and analysis of financial statements. Effects of multijurisdictional taxation on business structures and transactions and impacts of foreign currency translation on financial and commercial markets and related risks. Audit and governance standards in international business. Pre: Graduate standing.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5064 - Taxation of Business Operations & Advanced Individual Income Tax Topics (3 credits)**

Tax issues for various business operating models. Tax perspective of formation, operation, distribution of earnings, business unit acquisitions and divestitures, and liquidation. Entity types such as partnerships, S Corporations, and regular (C) Corporations. Reporting to applicable government(s) and generally accepted accounting principles (GAAP) accounting of tax results. Multistate taxation and the U.S. taxation of non-US operations. Advanced individual income taxes including passive activities, equity awards, retirement contributions, property disposals, and estate and gift taxation including usage of trust instruments. Pre: Graduate standing.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5104 - Fundamentals of Accounting (3 credits)**

Fundamentals of accounting systems as they relate to decision making. Attention is directed toward accounting for the core of management control and financial reporting systems, and as integrally related to the information system. Graduate standing required.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5114G - Advanced Financial Accounting (3 credits)**

Detailed analysis of external financial reporting. Study of debt and equity investments, derivatives, and foreign currency. Proper application of Securities and Exchange Commission reporting regulations. Pre: Graduate standing.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5124 - Governmental and Nonprofit Accounting (3 credits)**

An analysis of current governmental and nonprofit accounting, budgeting, reporting, and auditing concepts, models, and practices. Identification and evaluation of alternative concepts and models will also be emphasized. Graduate standing required.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5144 - Financial Statements for Managers (2 credits)**

Use and analysis of financial accounting information. Business decisions based on advanced statistical analysis of financial data. Estimation of company value, past performance, and forecasted future performance. Impact of operating, investing, and financing activities. Pre: Graduate standing.

**Instructional Contact Hours:** (2 Lec, 2 Crd)

**ACIS 5154 - Analyzing Financials and Implementing Controls (3 credits)**

Financial statement analysis as an aid to decision making. Investing and lending decisions as they affect financial statement users of domestic, global, and entrepreneurial companies. Analysis and design of control systems to accomplish short-term objectives and enable management attention on long term strategic issues.

**Prerequisite(s):** ACIS 5104

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5194 - Financial Statement Analysis (3 credits)**

Detailed treatment of analyzing financial statements for making lending and equity investment decisions. In depth coverage of how to analyze a company's industry, competitive advantages, accounting quality, profitability, and risk. Introduction to forecasting financial statements and application of financial statement forecasting to equity valuation.

**Prerequisite(s):** ACIS 5104

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5294 - Management Control Systems (3 credits)**

Analysis and design of control systems to facilitate short term decisions in order to allow management attention on long term strategic issues. Such systems integrate financial, marketing, production, and other business policies in accomplishing the goals and objectives of an organization. Accounting techniques are the core of management control systems, and information systems provide necessary links. Includes impact of tax planning, financial reporting, and internal and external auditing systems.

**Prerequisite(s):** ACIS 5104

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5314 - Tax Concepts and Research (3 credits)**

Tax research process including analysis of fundamental tax concepts underlying interpretation and application of tax law, mechanics of tax research, written and oral communication of research results, tax planning, and practice and procedure before tax authorities. The course explores the sources and hierarchy of tax law and the interaction of law and its interpretation and application to contemporary tax issues, as well as the recognition of the impact on and opportunities for future tax planning. Graduate standing required.

**Prerequisite(s):** ACIS 3314

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5324 - Taxation of Business Entities (3 credits)**

The tax aspects of forming and operating partnerships and corporations, and the sale and liquidation of a partnership interest. Graduate standing required.

**Prerequisite(s):** ACIS 3314

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5334 - Advanced Corporate Tax (3 credits)**

Covers the tax aspects of corporate redemptions, liquidations, and reorganization. The law of consolidated tax returns will also be covered.

**Prerequisite(s):** ACIS 5324

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5364 - Multi-jurisdictional Tax Concepts (3 credits)**

Tax issues of business enterprises operating in multiple taxing jurisdictions; multi-state and international taxation will be discussed. Graduate standing required.

**Prerequisite(s):** ACIS 5324

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5414 - Advanced Financial Statement Auditing (3 credits)**

In-depth exposure to auditing concepts, and applications. Study of financial statement business cycles. Study of the auditing environment as well as professional and regulatory standards for the profession. Examine the use of technology throughout the auditing process. Pre: Graduate Standing.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5424 - Research and Analysis in Accounting (3 credits)**

Analysis and research of potential solutions to complex accounting and financial reporting problems. Problem-solving using professional accounting standards databases and academic accounting research. Verbal and written communication of research findings and recommendations. Pre: Graduate standing.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5444 - Forensic and Investigative Accounting (3 credits)**

Forensic Accounting is a specialized area of accounting which uses accounting methods and financial techniques to assist in solving economic-based crimes. This course will provide students an opportunity to gain experiences in forensic accounting as well as commonly used computer forensic software and techniques. The focus is on litigation support, fraud risk management, fraud investigation, and the related audit tools. Pre: Graduate standing.

**Prerequisite(s):** ACIS 3115

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5504 - Information Systems Design and Database Concepts (3 credits)**

This course is an introduction to design methodologies in information systems. Structured systems analysis and design methodologies are discussed. An introduction to database design methodologies is also included. Topics related to different database models and their implementation is discussed. Students are also required to design and implement information systems using appropriate computer software. Pre: MBA/MACCT standing.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5514 - Management of Information Systems (3 credits)**

An analysis of theories and practices used in the management of systems that generate information and decisions to coordinate and control business operations. Both the viewpoints of the manager and the systems professional are covered in this course. Graduate Standing Required.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5524 - Advanced Database Management Systems (3 credits)**

This course relates database theories and practices to concepts from other areas, such as programming languages, algorithms, data structures, and information systems. The relational, network, and hierarchical models are introduced. A major portion of the course deals with data manipulation languages for the relational model, design theory for relational databases, and query optimization.

**Prerequisite(s):** ACIS 5504

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5534 - Information Systems Analysis and Design (3 credits)**

Modeling of semantically-driven information systems. Object-oriented (OO) requirements definition, analysis, modeling, and design. Application of unified modeling language (UML) techniques for development of OO designs of information systems in complex business situations. Development of use cases, activity diagrams, sequence and communication diagrams, class hierarchies, behavioral state machines, package diagrams, object persistence formats, navigation diagrams and deployment diagrams. Management of the systems development process, including the spiral construction and implementation phases of the process. Pre: Graduate standing.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5574 - Healthcare Data Management (3 credits)**

Organization and management of data in the health care industry. Includes standards for electronic health records, healthcare enterprise systems architecture, health database design, existing database platforms, data integration from multiple sources, and database accessibility. Analysis of health-care-related organizations from the perspective of multiple user groups including patients, technicians, nurses, physicians, clinics, hospitals, and insurance companies.

**Prerequisite(s):** BIT 5564

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**Course Crosslist:** BIT 5574

**ACIS 5584 - Info Sys Security & Assurance (3 credits)**

An examination of the concepts, technologies, and applications of security in information systems. Topics include cryptography; security and threats to computers, e-mail systems, and internet networks; intrusion detection systems; and e-business security. Graduate standing required.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5604 - Accounting Fundamentals (2 credits)**

An introduction for practicing executives to financial accounting cycles and transactions, financial statement reporting, and internal managerial accounting and costing. This course is designed to give executives an understanding of accounting systems, and to illustrate and highlight potential points at which the systems could be manipulated. Executive MBA students only.

**Instructional Contact Hours:** (2 Lec, 2 Crd)

**ACIS 5614 - Implementing Management Controls (2 credits)**

The management control process is designed to influence managers and other employees of an organization to implement the strategies of the organization. The activities of management control include: planning, coordinating, communicating, and evaluating. This course addresses the important role that accounting and other information play in this process. Executive MBA students only.

**Instructional Contact Hours:** (2 Lec, 2 Crd)

**ACIS 5624 - Cybersecurity Governance and Risk Management (3 credits)**

Cybersecurity governance and risk management programs in organizations. Governance frameworks for cybersecurity and external drivers for cybersecurity. Risk management, including existing frameworks, principles, and strategies related to risk assessment and implementation of cybersecurity policies, controls, and procedures. Budgeting and evaluation of risk management programs. Compliance with organizational cybersecurity programs, including risks of insider threats, management of security-related personnel, and establishment of cyber hygiene. Cybersecurity governance in relation to cybersecurity regulation.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5654G - Advanced Accounting Analytics (3 credits)**

Design and development of accounting systems using relational database management tools. Extraction and analysis of accounting data using queries, analytics, and visualization techniques. Application of accounting data analytics concepts using commercially available tools such as audit management software and current visualization tools. Proper preparation of data and use of analytics algorithms and visualization techniques to inform decision making. Pre: Graduate Standing.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5664 - Environmental, Social, and Governance Accounting (3 credits)**

Procedures for extracting and quantifying quality of corporate Environmental, Social, and Governance (ESG) information and assessment of compliance with current accounting standards. Corporate ESG data and impact on Financial Statements for corporate environmental and social justice decision-making. Differentiation of U.S. and international regulatory bodies promulgating ESG standards. Disclosure components, frameworks, and standards concerning accounting and business-related ESG information. Incremental decision usefulness of ESG information for various stakeholders beyond traditional accounting financial statements. Attestation and assurance methodologies related to disclosed corporate ESG accounting information. Quality and completeness of ESG corporate disclosures. Formulation of disclosure metrics to enhance usefulness of corporate ESG information. Pre: Graduate standing.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5704 - Managing Information for Executive Decision Making (2 credits)**

An overview of the theories, practices, and technologies used in the management of information systems for business decision making. Topics include use of information systems, electronic business, business intelligence tools and knowledge management, customer relationship management systems, data warehousing, virtual teams and organizations, and information security and privacy, and their role in improving organizational decision-making capabilities. Graduate standing in EMBA or PMBA program required.

**Instructional Contact Hours:** (2 Lec, 2 Crd)

**ACIS 5754 - Internship in Accounting (3 credits)**

Full time, supervised internship experience at a public accounting firm, private company or governmental or nonprofit entity to gain practical, professional experience. Focus on advanced accounting concepts, procedures, and problem-solving tools applied in real-world environment through both individual and group work. Reporting on insights obtained during internship experience.

**Prerequisite(s):** ACIS 5444 or ACIS 5324 or ACIS 5194

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5894 - Final Examination (3 credits)**

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 5954 - Study Abroad (1-6 credits)**

**Instructional Contact Hours:** (1-6 Lec, 1-6 Crd)

**Repeatability:** up to 6 credit hours

**ACIS 5964 - Field Study (1-19 credits)**

**Instructional Contact Hours:** Variable credit course

**ACIS 5974 - Independent Study (1-19 credits)**

**Instructional Contact Hours:** Variable credit course

**ACIS 5984 - Special Study (1-19 credits)**

**Instructional Contact Hours:** Variable credit course

**ACIS 5994 - Research And Thesis (1-19 credits)**

**Instructional Contact Hours:** Variable credit course

**ACIS 6004 - Accounting and Information Systems Research Methods (3 credits)**

A doctoral level seminar emphasizing the understanding and application of research methods used in Accounting and Information Systems Research. Course activities concentrate on initiating doctoral students to the perspectives, methods, techniques, and skills necessary for conducting research in the Accounting and Information Systems disciplines. Topics covered include philosophy of science, the nature of theory, research methods, study design, and measurement. Students evaluate and present research from current journals, develop research proposals, and write a literature review for a topic of their choice. Doctoral standing is required.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 6014 - Behavioral Research in Accounting Seminar (3 credits)**

A doctoral level seminar emphasizing the design and evaluation of research conducted in the behavioral research area of accounting. The primary emphasis is on behavioral decision theory and its applications to the accounting function. Primary seminar material is selected from recent journal articles and current working papers on relevant topics. Requires development and presentation of research proposal related to behavioral research in accounting.

**Prerequisite(s):** ACIS 6004

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 6024 - Financial Capital Markets in Accounting Seminar (3 credits)**

A doctoral level seminar emphasizing the design and evaluation of research conducted in the financial capital markets area of accounting. Concentrates on empirical markets-based research concepts and methodologies utilized in accounting. Primary seminar material is selected from recent journal articles and current working papers on relevant topics. Requires development and presentation of research proposal related to capital markets in accounting.

**Prerequisite(s):** ACIS 6004

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 6044 - Seminar in Archival Audit Research (3 credits)**

Review and critique of seminal journal articles and working papers that examine audit quality using archival research methods. Theoretical development of research questions on audit quality and application of rigorous research designs on the determinants and consequences of audit quality. Research inquiry and archival methods for audit quality. Pre: Graduate standing.

**Instructional Contact Hours:** (3 Lec, 3 Crd)

**ACIS 6984 - Special Study (1-19 credits)**

**Instructional Contact Hours:** Variable credit course

**ACIS 7994 - Research And Dissertation (1-19 credits)**

**Instructional Contact Hours:** Variable credit course