DEPARTMENT OF ACCOUNTING

Office in Rockwell Hall, Room 205
(970) 491-5102
biz.colostate.edu/accounting

Professor Audrey A. Gramling, Chair

Undergraduate
Major in Business Administration
  • Accounting Concentration

Graduate
Certificate
  • Accounting Ethics and Auditing

Master Programs
  • Master of Accountancy, Plan C, (M.Acc.)
  • Master of Accountancy, Plan C, Data Analytics and Systems Specialization
  • Master of Accountancy, Plan C, Financial Analysis, Auditing, and Reporting Specialization
  • Master of Accountancy, Plan C, Taxation Specialization

Courses

Accounting (ACT)

ACT 205 Fundamentals of Accounting Credits: 3 (3-0-0)
Course Description: Understanding of financial statements to support financial and managerial decision making.
Prerequisite: None.
Registration Information: For nonbusiness majors. Sections may be offered: Online. Credit not allowed for both ACT 205 and ACT 210.
Terms Offered: Fall, Spring, Summer.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 210 Introduction to Financial Accounting Credits: 3 (3-0-0)
Course Description: Use of accounting information by decision makers; development of the basic accounting model, and issues concerning income and cash flows.
Prerequisite: None.
Registration Information: Credit not allowed for both ACT 210 and ACT 205.
Terms Offered: Fall, Spring, Summer.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 211 Accounting Professional Skills Credit: 1 (1-0-0)
Course Description: Survey of accounting profession career options, certifications, and professional skills.
Prerequisite: ACT 205 or ACT 210.
Terms Offered: Fall, Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 220 Introduction to Managerial Accounting Credits: 3 (3-0-0)
Course Description: Use of accounting information in internal decision making.
Prerequisite: ACT 205 or ACT 210.
Terms Offered: Fall, Spring, Summer.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 311 Intermediate Accounting I Credits: 4 (3-0-1)
Course Description: Preparation and analysis of financial statements under U.S. generally accepted accounting principles (GAAP); accounting for revenue and assets.
Prerequisite: (ACT 205 with a minimum grade of B- or ACT 210 with a minimum grade of B-) and (ACT 211, may be taken concurrently and ACT 220 with a minimum grade of B- and CIS 200).
Terms Offered: Fall, Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 312 Intermediate Accounting II Credits: 3 (3-0-0)
Course Description: Equity structure of corporations; analysis and interpretation of accounting data.
Prerequisite: ACT 311 with a minimum grade of C.
Terms Offered: Fall, Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 321 Cost Management Credits: 3 (3-0-0)
Course Description: Utilizing budgetary and cost accounting information for planning, controlling, and decision-making.
Prerequisite: ACT 220.
Terms Offered: Fall, Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 330 Introduction to Taxation Credits: 3 (3-0-0)
Course Description: Introduction to U.S. taxation, with emphasis on federal income tax; impact of taxation on business decisions.
Prerequisite: ACT 205 or ACT 210.
Terms Offered: Fall, Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 350 Accounting Information Systems Credits: 3 (3-0-0)
Course Description: Design, administration and control of accounting information systems; use of accounting systems software.
Prerequisite: ACT 220 and ACT 321.
Terms Offered: Fall, Spring.
Grade Mode: Traditional.
Special Course Fee: No.
ACT 411  Advanced Accounting  Credits: 3 (3-0-0)
Course Description: Accounting for branches and subsidiaries, partnerships, and business combinations. Accounting for multi-national business transactions.
Prerequisite: ACT 312.
Terms Offered: Fall, Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 441  Auditing Practices  Credits: 3 (3-0-0)
Course Description: Environment, professional standards, and practices involved in auditing financial statements and performance of other assurance services.
Prerequisite: ACT 312 and ACT 350.
Terms Offered: Fall, Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 540  Professional Ethics and Responsibilities  Credits: 3 (3-0-0)
Course Description: Ethical practice of professional accounting.
Prerequisite: ACT 311.
Registration Information: Sections may be offered: Online.
Terms Offered: Fall, Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 550  Accounting Information Technologies  Credits: 3 (3-0-0)
Course Description: Best practices for information technologies used in accounting systems worldwide.
Prerequisite: ACT 350.
Registration Information: Written consent of instructor. Sections may be offered: Online.
Terms Offered: Fall, Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 561  Legal and Regulatory Issues in Accounting  Credits: 3 (3-0-0)
Course Description: Contracts, ownership, bankruptcy (debtor/creditor relationship), formation of business entities, regulation of accounting profession.
Prerequisite: BUS 205 or BUS 260.
Registration Information: Graduate standing or written consent of instructor.
Terms Offered: Fall, Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 600  Accounting for Managers  Credits: 3 (3-0-0)
Course Description: Cost management, budgeting, profitability analysis and decision making.
Prerequisite: None.
Restriction: Must be a: Graduate, Professional.
Registration Information: Admission to a master's program in business.
Term Offered: Fall.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 601A  Professional Practice: Taxation  Credits: 3 (3-0-0)
Course Description: Management of professional tax practice; professional ethics and regulation; research techniques.
Prerequisite: ACT 330.
Restriction: Must be a: Graduate, Professional.
Registration Information: Sections may be offered: Online, and in 8 week format.
Term Offered: Fall.
Grade Mode: Traditional.
Special Course Fee: No.
ACT 601B  Professional Practice: Accounting  Credits: 3 (3-0-0)
Course Description: Management of professional accounting practice; professional ethics and regulation; and research techniques.
Prerequisite: ACT 441.
Restriction: Must be a: Graduate, Professional.
Registration Information: Sections may be offered: Online, in 8 week format.
Term Offered: Fall.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 612  Issues in Financial Reporting and Auditing  Credits: 3 (3-0-0)
Course Description: Contemporary and emerging issues at the intersection of financial reporting and auditing.
Prerequisite: ACT 312.
Restriction: Must be a: Graduate, Professional.
Registration Information: Sections may be offered: Online.
Term Offered: Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 614  Financial Statement Analysis and Valuation  Credits: 3 (3-0-0)
Course Description: Tools and techniques of financial statement analysis and application to equity valuation.
Prerequisite: ACT 312.
Restriction: Must be a: Graduate, Professional.
Term Offered: Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 631  Corporate Taxation  Credits: 3 (3-0-0)
Course Description: Federal income tax principles pertaining to formation and operation of corporate entities.
Prerequisite: ACT 220 and ACT 330.
Restriction: Must be a: Graduate, Professional.
Term Offered: Fall.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 633  Flow-Through Entities  Credits: 3 (3-0-0)
Course Description: Federal income tax principles and problems pertaining to flow-through entities.
Prerequisite: ACT 220.
Restriction: Must be a: Graduate, Professional.
Term Offered: Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 635  State and Local Taxation  Credits: 3 (3-0-0)
Course Description: Tax planning and compliance issues for entities doing business in multi-jurisdictional locales.
Prerequisite: ACT 220.
Restriction: Must be a: Graduate, Professional.
Registration Information: Sections may be offered: Online.
Term Offered: Fall.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 636  Taxation of Corporations and Shareholders  Credits: 3 (3-0-0)
Course Description: Federal income tax principles and problems relating to reorganization, consolidation, and termination of corporations.
Prerequisite: ACT 220.
Restriction: Must be a: Graduate, Professional.
Terms Offered: Spring, Summer.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 639  Special Topics in Taxation  Credits: 3 (3-0-0)
Course Description: Taxation of not-for-profit entities; international tax issues; other contemporary topics.
Prerequisite: ACT 601A and ACT 631.
Restriction: Must be a: Graduate, Professional.
Registration Information: Sections may be offered: Online.
Term Offered: Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 641  Contemporary Auditing  Credits: 3 (3-0-0)
Course Description: Seminar exploring various facets of the assurance services environment.
Prerequisite: ACT 441.
Restriction: Must be a: Graduate, Professional.
Term Offered: Fall.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 695  Independent Study  Credits: Var[1-18] (0-0-0)
Course Description:
Prerequisite: None.
Restriction: Must be a: Graduate, Professional.
Terms Offered: Fall, Spring, Summer.
Grade Mode: S/U Sat/Unsat Only.
Special Course Fee: No.

ACT 696  Group Study  Credits: Var[1-18] (0-0-0)
Course Description:
Prerequisite: None.
Restriction: Must be a: Graduate, Professional.
Terms Offered: Fall, Spring, Summer.
Grade Mode: Traditional.
Special Course Fee: No.