DEPARTMENT OF ACCOUNTING

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.
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: Sections may be offered as Mixed Face-to-Face or Online.
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 210.
Registration Information: Sections may be offered: Face-to-Face, Mixed Face-to-Face, or Online.
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 210.
Terms Offered: Fall, Spring, Summer.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 301 Spreadsheet Applications in Accounting  Credit: 1 (1-0-0)
Course Description: Use of spreadsheet-based applications to generate, manage, modify, and analyze accounting data.
Prerequisite: ACT 210 with a minimum grade of B- and ACT 211, may be taken concurrently and ACT 220 with a minimum grade of B-.
Registration Information: Sections may be offered: Face-to-Face, Mixed Face-to-Face, or Online.
Terms Offered: Fall, Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 311 Intermediate Accounting I  Credits: 3 (3-0-0)
Course Description: Preparation and analysis of financial statements under U.S. generally accepted accounting principles (GAAP); accounting for revenue and assets.
Prerequisite: (ACT 210 with a minimum grade of B-) and (ACT 211, may be taken concurrently and ACT 220 with a minimum grade of B-).
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 and ACT 301, may be taken concurrently.
Registration Information: Sections may be offered: Face-to-Face, Mixed Face-to-Face, or Online.
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) and (STAT 204, may be taken concurrently or STAT 301, may be taken concurrently).
Registration Information: Sections may be offered: Face-to-Face, Mixed Face-to-Face, or Online.
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 220.
Registration Information: Sections may be offered: Face-to-Face, Mixed Face-to-Face, or Online.
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.
Registration Information: Sections may be offered: Face-to-Face, Mixed Face-to-Face, or Online.
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.
Registration Information: Sections may be offered: Face-to-Face, Mixed Face-to-Face, or Online.
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.
Registration Information: Sections may be offered: Face-to-Face, Mixed Face-to-Face, or Online.
Terms Offered: Fall, Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 487 Internship  Credits: Var[1-6] (0-0-0)
Course Description: Supervised work experience in public, industry, not-for-profit, or governmental accounting.
Prerequisite: ACT 311 and ACT 312 or ACT 321 and ACT 330 or ACT 312 and ACT 330 or ACT 321 and ACT 350 or ACT 312 and ACT 350 or ACT 321 and ACT 330 or ACT 312 and ACT 330 or ACT 350 or ACT 321 and ACT 330 or ACT 350.
Terms Offered: Fall, Spring, Summer.
Grade Mode: S/U Sat/Unsat Only.
Special Course Fee: No.

ACT 495 Independent Study  Credits: Var[1-18] (0-0-0)
Course Description:
Prerequisite: None.
Terms Offered: Fall, Spring, Summer.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 496 Group Study  Credits: Var[1-18] (0-0-0)
Course Description:
Prerequisite: None.
Terms Offered: Fall, Spring, Summer.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 498 Research  Credits: Var[1-3] (0-0-0)
Course Description:
Prerequisite: None.
Terms Offered: Fall, Spring, Summer.
Special Course Fee: No.

ACT 537 Advanced Taxation of Business Entities  Credits: 3 (3-0-0)
Course Description: Federal income tax principles and problems pertaining to corporations and flow-through entities.
Prerequisite: ACT 330.
Term Offered: 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, Summer.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 541 Forensic Accounting and Fraud Auditing  Credits: 3 (3-0-0)
Course Description: Professional practices for addressing the related areas of forensic accounting and fraud.
Prerequisite: ACT 441.
Restriction: Must be a: Graduate.
Registration Information: Graduate standing. 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: Sections may be offered: Online. Consent of instructor can substitute for ACT 350 for a student with substantial and relevant work experience.
Term Offered: 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.
Term Offered: Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 570 Government and Nonprofit  Credits: 3 (3-0-0)
Course Description: Theory and practical application of accounting principles and auditing standards to governmental entities and not-for-profit organizations.
Prerequisite: ACT 411, may be taken concurrently.
Term Offered: Spring.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 575 Oil and Gas Accounting  Credits: 3 (3-0-0)
Course Description: Specialized financial accounting procedures related to the oil and gas industry.
Prerequisite: ACT 311.
Term Offered: Spring.
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. Credit not allowed for both ACT 601A and ACT 602.
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. Credit not allowed for both ACT 601A and ACT 601B.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 602 Accounting Research and Communication Credits: 3 (3-0-0)
Course Description: Management of professional accounting and tax practice; professional ethics and regulation; and auditing and tax research techniques.
Prerequisite: ACT 330 and ACT 441.
Restriction: Must be a: Graduate, Professional.
Registration Information: Credit not allowed for both ACT 602 and ACT 635. Credit not allowed for both ACT 601B and ACT 602.
Term Offered: Fall.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 605 Accounting for Sustainable Enterprises Credits: 3 (3-0-0)
Course Description: A survey of financial, managerial, and sustainability accounting systems and reports.
Prerequisite: None.
Restriction: Must be a: Graduate, Professional.
Registration Information: Not available to Master of Accountancy students.
Term Offered: Fall.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 610 Accounting Analytics Credits: 3 (3-0-0)
Course Description: An examination of the tools and techniques that are necessary to complete professional accounting data analytics solutions.
Prerequisite: ACT 441.
Restriction: Must be a: Graduate, Professional.
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 618 Research Techniques Credits: 3 (3-0-0)
Course Description: Introduction to research techniques. Credit not allowed for both ACT 618 and ACT 641.
Prerequisite: ACT 330.
Restriction: Must be a: Graduate, Professional.
Term Offered: Fall.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 619 Research Techniques in Accounting and Taxation Credits: 3 (3-0-0)
Course Description: The intersection of financial reporting and auditing.
Prerequisite: ACT 330.
Restriction: Must be a: Graduate, Professional.
Term Offered: Fall.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 620 Research Techniques in Accounting and Taxation II Credits: 3 (3-0-0)
Course Description: The intersection of financial reporting and auditing.
Prerequisite: ACT 330.
Restriction: Must be a: Graduate, Professional.
Term Offered: Fall.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 621 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. Credit not allowed for both ACT 601A and ACT 601B.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 622 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. Credit not allowed for both ACT 601A and ACT 601B.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 630 Federal Taxation of Individuals Credits: 3 (3-0-0)
Course Description: Federal income tax principles and problems relating to formation and operation of corporate entities.
Prerequisite: ACT 330.
Restriction: Must be a: Graduate, Professional.
Term Offered: Fall.
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 330.
Restriction: Must be a: Graduate, Professional.
Term Offered: Fall.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 632 Corporate Taxation II Credits: 3 (3-0-0)
Course Description: Federal income tax principles pertaining to formation and operation of corporate entities.
Prerequisite: 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 330.
Restriction: Must be a: Graduate, Professional.
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 330.
Restriction: Must be a: Graduate, Professional.
Registration Information: Sections may be offered: Online.
Term Offered: Spring.
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 330.
Restriction: Must be a: Graduate, Professional.
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 330.
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 Information Systems Audit and Control Credits: 3 (3-0-0)
Course Description: Exploration of organizations’ information systems, and the considerations involved in controlling and auditing these systems. Topics range from the general, such as organizational governance, to the very technical, for example, data encryption. Addresses material found on the CPA exam and the Certified Information Systems Auditor (CISA) exam.
Prerequisite: ACT 350 and ACT 441.
Restriction: Must be a: Graduate, Professional.
Grade Mode: Traditional.
Special Course Fee: No.

ACT 651 Information Systems Audit and Control II Credits: 3 (3-0-0)
Course Description: Exploration of organizations’ information systems, and the considerations involved in controlling and auditing these systems. Topics range from the general, such as organizational governance, to the very technical, for example, data encryption. Addresses material found on the CPA exam and the Certified Information Systems Auditor (CISA) exam.
Prerequisite: ACT 350 and ACT 441.
Restriction: Must be a: Graduate, Professional.
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.