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 312 or ACT 311 and ACT 350.
Registration Information: Graduate standing. Sections may be offered: Online.
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, may be taken concurrently.
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 441, may be taken concurrently.
Term Offered: Fall.
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.
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 601A and ACT 602. 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 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.