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 350 or ACT 321 and ACT 330 or ACT 321 and ACT 350 or ACT 321 and ACT 330 or ACT 321 and ACT 350 or ACT 321 and ACT 350 or ACT 312 and ACT 330 or ACT 321 and ACT 330 or ACT 312 and ACT 321 and ACT 330 or ACT 312 and ACT 321 and ACT 330 or ACT 312 and ACT 321 and ACT 330 or ACT 312 and ACT 321 and ACT 330.
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: Credit not allowed for both ACT 601A and ACT 602.
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 616  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 631  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 633  Taxation of Corporations and Shareholders  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 635  State and Local 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.
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 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.