## ACCOUNTING TECHNOLOGY (ACTT)

**ACTT 11000 ACCOUNTING I: FINANCIAL**  4 Credit Hours
(Equivalent to ACCT 23020) Introduction to financial accounting, including principles generally accepted in preparation of accounting statements for users outside of the business organization.

**Prerequisite:** None.

**Schedule Type:** Lecture
**Contact Hours:** 4 lecture
**Grade Mode:** Standard Letter

**ACTT 11001 ACCOUNTING II: MANAGERIAL**  4 Credit Hours
(Equivalent to ACCT 23021) Introduction to managerial accounting, including accounting for manufacturing firms, budgeting, standard cost systems, direct costing, segment reporting and cost-volume-profit-analysis.

**Prerequisite:** ACTT 11000.

**Schedule Type:** Lecture
**Contact Hours:** 4 lecture
**Grade Mode:** Standard Letter

**ACTT 11003 PAYROLL ACCOUNTING**  3 Credit Hours
Introduction to the payroll function, including preparation of payroll and related federal, state and local tax forms required of all businesses. Both manual and computerized applications will be studied.

**Prerequisite:** ACTT 11000.

**Schedule Type:** Lecture
**Contact Hours:** 3 lecture
**Grade Mode:** Standard Letter

**ACTT 20012 ACCOUNTING SOFTWARE APPLICATIONS**  3 Credit Hours
An accounting software application course using accounting, spreadsheet and word processing software.

**Prerequisite:** ACTT 11001.

**Schedule Type:** Lecture
**Contact Hours:** 3 other
**Grade Mode:** Standard Letter

**ACTT 21000 ACCOUNTING III: FINANCIAL**  3 Credit Hours
An intensive and practical study of financial accounting principles pertaining to balance sheet and income statement accounts, and statement analyses.

**Prerequisite:** ACTT 11001.

**Schedule Type:** Lecture
**Contact Hours:** 3 lecture
**Grade Mode:** Standard Letter

**ACTT 21001 ACCOUNTING IV-FINANCIAL**  3 Credit Hours
Continuation of ACTT 21000. Also considers income statement accounts and financial statement analyses. Both manual and computerized applications will be studied.

**Prerequisite:** ACTT 21000.

**Schedule Type:** Lecture
**Contact Hours:** 3 lecture
**Grade Mode:** Standard Letter

**ACTT 21003 FUNDAMENTALS OF TAX PREPARATION**  3 Credit Hours
A non-technical presentation of federal income tax laws and regulations as they relate to individuals.

**Prerequisite:** ACTT 11000.

**Schedule Type:** Lecture
**Contact Hours:** 3 lecture
**Grade Mode:** Standard Letter

**ACTT 21092 INTERNSHIP IN ACCOUNTING TECHNOLOGY (ELR)**  2-3 Credit Hours
(Repeatable for credit) Supervised field experience requires minimum of 14 hours per week for unpaid work experiences or 20 hours per week for employment with pay.

**Prerequisite:** ACTT 21000 and special approval.

**Schedule Type:** Practicum or Internship
**Contact Hours:** 24-36 other
**Grade Mode:** Satisfactory/Unsatisfactory
**Attributes:** Experiential Learning Requirement

**ACTT 21095 SPECIAL TOPICS: ACCOUNTING TECHNOLOGY**  1-3 Credit Hours
(Repeatable for credit) Special topics in accounting.

**Prerequisite:** Permission.

**Schedule Type:** Lecture
**Contact Hours:** 1-3 lecture
**Grade Mode:** Standard Letter

**ACTT 21096 INDIVIDUAL INVESTIGATION-ACCOUNTING TECHNOLOGY**  1-3 Credit Hours
(Repeatable for credit) Independent in-depth research of an accounting topic supervised and coordinated by an accounting technology faculty member.

**Prerequisite:** 12 credit hours of ACTT courses and special approval.

**Schedule Type:** Individual Investigation
**Contact Hours:** 1-3 other
**Grade Mode:** Standard Letter

**ACTT 31063 INTRODUCTION TO COST ACCOUNTING**  3 Credit Hours
Cost accounting concepts and systems; role of costs in decision making; budgeting concepts and procedures; analysis of revenue, cost and income variances.

**Prerequisite:** ACTT 11001.

**Schedule Type:** Lecture
**Contact Hours:** 3 lecture
**Grade Mode:** Standard Letter

**ACTT 36110 PRINCIPLES OF FRAUD EXAMINATION**  3 Credit Hours
Study of occupational fraud, abuse, detection and prevention within the realm of an enterprise.

**Prerequisite:** ACTT 11000 and ACTT 11001.

**Schedule Type:** Lecture
**Contact Hours:** 3 lecture
**Grade Mode:** Standard Letter

**ACTT 36120 ETHICAL ISSUES RELATING TO FRAUD EXAMINATION**  3 Credit Hours
Understanding ethical dilemmas, issues and professionalism relating to fraud examination.

**Prerequisite:** None.

**Schedule Type:** Lecture
**Contact Hours:** 3 lecture
**Grade Mode:** Standard Letter
ACTT 46170  CASE STUDIES IN FRAUD EXAMINATION  3 Credit Hours
Application of principles of fraud examination, detection and evaluation of recommended action plans to specific fraud cases.
Prerequisite: ACTT 36110 and COMT 36318.
Schedule Type: Lecture
Contact Hours: 3 lecture
Grade Mode: Standard Letter

ACTT 46191  SEMINAR IN FRAUD EXAMINATION  3 Credit Hours
(Repeatable for credit) Capstone course for students studying fraud examination and its related areas. Students will be required to research, analyze and present current fraud issues.
Prerequisite: ACTT 46170 and special approval.
Schedule Type: Seminar
Contact Hours: 3 other
Grade Mode: Standard Letter