

ACCOUNTING TECHNOLOGY (ACTT)

ACTT 11000 ACCOUNTING I: FINANCIAL 4 Credit Hours

(Equivalent to ACCT 23020) Introduction to financial accounting, including principles generally accepted when preparing 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 (CVP) 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. Students study both manual and computerized applications.

Prerequisite: ACTT 11000.

Schedule Type: Lecture

Contact Hours: 3 lecture

Grade Mode: Standard Letter

ACTT 20012 ACCOUNTING SOFTWARE APPLICATIONS 3 Credit Hours

Students explore 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, 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. Course covers income statement accounts and financial statement analyses. Students study both manual and computerized applications.

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 either minimum 14 hours each week for unpaid work experiences or minimum 20 hours each week for paid work experiences.

Prerequisite: ACTT 21000; and special approval.

Schedule Type: Practical Experience

Contact Hours: 24-36 other

Grade Mode: Satisfactory/Unsatisfactory

Attributes: Experiential Learning Requirement

ACTT 21095 SPECIAL TOPICS IN ACCOUNTING TECHNOLOGY 1-3 Credit Hours

(Repeatable for credit) Topics in accounting vary per course offering.

Prerequisite: Special approval.

Schedule Type: Lecture

Contact Hours: 1-3 lecture

Grade Mode: Standard Letter

ACTT 21096 INDIVIDUAL INVESTIGATION IN 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 IT 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 related areas. Students research, analyze and present current fraud issues.

Prerequisite: ACTT 46170 and special approval.

Schedule Type: Seminar

Contact Hours: 3 other

Grade Mode: Standard Letter