

# 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

**Attributes:** TAG Business

## 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

**Attributes:** TAG Business

## 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 11000.

**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 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