

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