

ACCOUNTING (ACT)

ACT 205 Principles of Financial Accounting 3 credits

Students are introduced to the principles of financial accounting. Topics explored include the accounting cycle, transaction analysis, journal entries, adjustments, financial statement preparation and analysis, and closing entries. Students learn the basics of common financial statement accounts, including current assets, fixed assets, current liabilities, long-term debt, equity, revenue, and expense are covered.

ACT 210 Principles of Managerial Accounting 3 credits

Students dive into the role managerial accounting plays in planning, directing, and controlling operations. Topics include cost classifications and cost behavior, cost/volume/profit analysis, responsibility accounting, allocation methodologies, budgets, cash flow, and time value of money for capital budgeting decisions.

ACT 301 Corporate Finance for Accounting 3 credits

This foundational course introduces students to the fundamental concepts and modern practices of financial accounting. Students will learn the accounting cycle, financial statement preparation, and basic accounting principles while utilizing contemporary accounting software and digital tools. The course emphasizes both traditional accounting foundations and emerging technological applications to prepare students for the evolving accounting profession.

ACT 310 Intermediate Accounting I 3 credits

Intermediate Accounting I builds on the foundation of the ACC205 Principles course to scaffold the student up into higher levels of understanding of financial accounting and reporting. Intermediate I begins the student's journey to deeper learning required for the Financial Accounting and Reporting (FAR) section of the CPA exam. Students analyze complex financial accounting and reporting issues, apply financial accounting measurements to revenue and expense, inventory valuation, fixed and intangible assets, as well as a more in-depth study of the income statement, balance sheet, and statement of cash flows.

ACT 315 Advanced Accounting Analytics and Automation 3 credits

This upper-division undergraduate course bridges traditional accounting principles with modern automation technologies, preparing students for the evolving landscape of digital accounting. Students will gain hands-on experience with industry-standard automation tools while learning to optimize accounting workflows, implement controls, and leverage artificial intelligence in financial processes.

ACT 320 Intermediate Accounting II 3 credits

Continuing the learning from Intermediate I, students engage in deeper learning of the asset, liability, and equity section of the balance sheet. Additional learning focuses on revenue recognition, pension expense and liability, leases, error correction, and the direct and indirect methods of preparing the statement of cash flows.

ACT 410 Advanced Accounting 3 credits

Students work extensively with business ownership scenarios, including cases which require use of the equity and acquisition method of accounting. Students practice using consolidation worksheets, along with consolidation entries to create consolidated financial statements for two or more entities given various ownership patterns. Accounting for the creation, operation, and dissolution of partnerships, as well as estate and trust accounting is covered.

ACT 425 Auditing 3 credits

Students learn the ethical and legal responsibilities of the auditor and explore the topics of the preparation of the audit program and working papers for the audit of the financial statements in accordance with generally accepted auditing standards (GAAS).

ACT 430 Cost Accounting 3 credits

Cost Accounting builds on the foundation of ACC 202 and introduces students to intermediate and advanced scenarios and case studies for managerial decision-making, creating "what if" scenarios, and using Excel modeling to quantify various outcomes. Cost Accounting provides an extended study of budgeting and the budgeting process. Students prepare, measure, and analyze capital budgeting projects using Excel.

ACT 445 Federal Income Tax - Business 3 credits

This course provides a comprehensive overview of federal tax principles as they apply to individual taxpayers. Students will explore topics such as income recognition, deductions, credits, and filing requirements. Through practical case studies and hands-on exercises, participants will learn to prepare individual tax returns, navigate tax regulations, and identify tax-saving strategies. Emphasis will be placed on the ethical considerations in tax planning and compliance. By the end of the course, students will be equipped with the skills necessary to effectively manage individual tax obligations and make informed financial decisions.

ACT 450 Federal Income Tax - Individual 3 credits

This course focuses on the federal tax implications for various business entities, including sole proprietorships, partnerships, and corporations. Students will delve into topics such as taxable income, deductions, credits, and the intricacies of corporate tax structures. Through case studies and real-world scenarios, participants will learn to prepare business tax returns and develop effective tax strategies. Emphasis will be placed on compliance with tax laws and understanding the ethical responsibilities of tax professionals. By the course's conclusion, students will be prepared to navigate the complexities of federal business taxation and optimize tax outcomes for organizations.

ACT 460 Digital Forensic Accounting and Cybersecurity 3 credits

This advanced undergraduate course integrates traditional forensic accounting principles with modern digital investigation techniques and cybersecurity practices. Students will develop skills in detecting financial fraud, conducting digital investigations, and implementing security measures using cutting-edge forensic tools and technologies. The course emphasizes hands-on experience with real-world case studies and industry-standard investigative software.

ACT 470 Advanced Financial Systems and Integration 3 credits

This cutting-edge course focuses on the architecture, implementation, and integration of modern financial systems. Students will learn to design and manage complex financial technology ecosystems, implement APIs for financial data exchange, and develop automated reporting solutions. The course emphasizes hands-on experience with enterprise-level financial software, cloud platforms, and integration tools, preparing students for the future of financial technology.