

COURSES

ACCOUNTING COURSES

ACC-115 College Accounting Lec 3 Lab 2 Clinic 0 Credit 4

This course introduces basic accounting principles for a business. Topics include the complete accounting cycle with end-of-period statements, bank reconciliation, payrolls, and petty cash. Upon completion, students should be able to demonstrate an understanding of accounting principles and apply those skills to a business organization.

Co-Requisites: None

Pre-Requisites: None

ACC-120 Principles of Financial Accounting Lec 3 Lab 2 Clinic 0 Credit 4

This course introduces business decision-making using accounting information systems. Emphasis is placed on analyzing, summarizing, reporting, and interpreting financial information. Upon completion, students should be able to prepare financial statements, understand the role of financial information in decision-making and address ethical considerations.

Co-Requisites: None

Pre-Requisites: None

ACC-121 Principles of Managerial Accounting Lec 3 Lab 2 Clinic 0 Credit 4

This course includes a greater emphasis on managerial and cost accounting skills. Emphasis is placed on managerial accounting concepts for external and internal analysis, reporting and decision-making. Upon completion, students should be able to analyze and interpret transactions relating to managerial concepts including product-costing systems.

Co-Requisites: None

Pre-Requisites: ACC-120

ACC-129 Individual Income Taxes Lec 2 Lab 2 Clinic 0 Credit 3

This course introduces the relevant laws governing individual income taxation. Topics include tax law, electronic research and methodologies, and the use of technology for preparation of individual income tax returns. Upon completion, students should be able to analyze basic tax scenarios, research applicable tax law, and complete various individual tax forms.

Co-Requisites: None

Pre-Requisites: None

ACC-130 Business Income Taxes Lec 2 Lab 2 Clinic 0 Credit 3

This course introduces the relevant laws governing business and fiduciary income taxes. Topics include tax law relating to business organizations, electronic research and methodologies, and the use of technology for the preparation of business tax returns. Upon completion, students should be able to analyze basic tax scenarios, research applicable tax law, and complete various business tax forms.

Co-Requisites: None

Pre-Requisites: ACC-129 - Local

ACC-140 Payroll Accounting Lec 1 Lab 3 Clinic 0 Credit 2

This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages; calculating social security, income, and unemployment taxes; preparing appropriate payroll tax forms; and journalizing/posting transactions. Upon completion, students should be able to analyze data, make appropriate computations, complete forms, and prepare accounting entries using appropriate technology.

Co-Requisites: None

Pre-Requisites: One: ACC-115 or ACC-120

ACC-150 Accounting Software Applications Lec 1 Lab 3 Clinic 0 Credit 2

This course introduces microcomputer applications related to accounting systems. Topics include general ledger, accounts receivable, accounts payable, inventory, payroll, and correcting, adjusting, and closing entries. Upon completion, students should be able to use a computer accounting package to accurately solve accounting problems.

Co-Requisites: None

Pre-Requisites: One: ACC-115 or ACC-120

ACC-220 Intermediate Accounting I Lec 3 Lab 2 Clinic 0 Credit 4

This course is a continuation of the study of accounting principles with in-depth coverage of theoretical concepts and financial statements. Topics include generally accepted accounting principles and extensive analysis of balance sheet components. Upon

completion, students should be able to demonstrate competence in the conceptual framework underlying financial accounting, including the application of financial standards.

Co-Requisites: None

Pre-Requisites: ACC-120

ACC-221 Intermediate Accounting II

Lec 3 Lab 2 Clinic 0 Credit 4

This course is a continuation of ACC 220. Emphasis is placed on special problems which may include leases, bonds, investments, ratio analyses, present value applications, accounting changes, and corrections. Upon completion, students should be able to demonstrate an understanding of the principles involved and display an analytical problem-solving ability for the topics covered.

Co-Requisites: None

Pre-Requisites: ACC-220