

# ACCOUNTING (ACC)

## ACC 115 College Accounting 5/4

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.

Prerequisite: None

Corequisite: None

## ACC 120 Principles of Financial Accounting 5/4

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.

Prerequisite: None

Corequisite: None

Transferable

## ACC 121 Principles of Managerial Accounting 5/4

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.

Prerequisite: Take ACC 120;

Corequisite: None

Transferable

## ACC 122 Principles of Financial Accounting II 3/3

This course provides additional instruction in the financial accounting concepts and procedures introduced in ACC 120. Emphasis is placed on the analysis of specific balance sheet accounts, with in-depth instruction of the accounting principles applied to these accounts. Upon completion, students should be able to analyze data, prepare journal entries, and prepare reports in compliance with generally accepted accounting principles.

Prerequisite: Take ACC 120;

Corequisite: None

## ACC 129 Individual Income Taxes 4/3

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.

Prerequisite: None

Corequisite: None

## ACC 130 Business Income Taxes 4/3

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.

Prerequisite: None

Corequisite: None

## ACC 131 Federal Income Taxes 4/3

This course provides an overview of federal income taxes for individuals, partnerships, and corporations. Topics include tax law, electronic research and methodologies and the use technology for the preparation of individual and business tax returns. Upon completion, students should be able to analyze basic tax scenarios, research applicable tax laws, and complete federal tax returns for individuals, partnerships, and corporations.

Prerequisite: None

Corequisite: None

## ACC 140 Payroll Accounting 4/2

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.

Prerequisite: Take ACC 115 or ACC 120;

Corequisite: None

## ACC 149 Introduction to Accounting Spreadsheets 4/2

This course provides a working knowledge of computer spreadsheets and their use in accounting. Topics include pre-programmed problems, model-building problems, beginning-level macros, graphics, and what-if analysis enhancements of template problems. Upon completion, students should be able to use a computer spreadsheet to complete many of the tasks required in accounting.

Prerequisite: Take ACC 115 or ACC 120; Take CIS 110;

Corequisite: None

## ACC 150 Accounting Software Applications 4/2

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.

Prerequisite: Take ACC 115 or ACC 120; Take CIS 110;

Corequisite: None

## ACC 180 Practices in Bookkeeping 3/3

This course provides advanced instruction in bookkeeping and record-keeping functions. Emphasis is placed on mastering adjusting entries, correction of errors, depreciation, payroll, and inventory. Upon completion, students should be able to conduct all key bookkeeping functions for small businesses.

Prerequisite: Take ACC 120;

Corequisite: None

## ACC 220 Intermediate Accounting I 5/4

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.

Prerequisite: Take ACC 120; Take ACC 121;

Corequisite: None

**ACC 225 Cost Accounting 3/3**

This course introduces the nature and purposes of cost accounting as an information system for planning and control. Topics include direct materials, direct labor, factory overhead, process, job order, and standard cost systems. 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.

Prerequisite: Take ACC 121;

Corequisite: None

**ACC 269 Auditing & Assurance Services 3/3**

This course introduces selected topics pertaining to the objectives, theory and practices in engagements providing auditing and other assurance services. Topics include planning, conducting and reporting, with emphasis on the related professional ethics and standards. Upon completion, students should be able to demonstrate an understanding of the types of professional services, the related professional standards, and engagement methodology.

Prerequisite: Take ACC 220;

Corequisite: None