

# ACCOUNTING (ACCT, ACNT)

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## **ACCT-2401. Principles of Financial Accounting. (4 Credits)**

(4-3-3) This course is taken for academic credit. Students will earn an A, B, C, D, F, or W. This course is an introduction to the fundamental concepts of financial accounting as prescribed by U.S. generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions. Students will use recorded financial information to prepare a balance sheet, income statement, statement of cash flows, and statement of shareholders' equity to communicate the business entity's results of operations and financial position to users of financial information who are external to the company. Students will study the nature of assets, liabilities, and owners' equity while learning to use reported financial information for purposes of making decisions about the company. Lab fee.

## **ACCT-2402. Principles of Managerial Accounting. (4 Credits)**

(4-3-3) This course is taken for academic credit. (Prerequisite: ACCT 2401) Students will earn an A, B, C, D, F, or W. This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Topics include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation. Lab fee.

## **ACNT-1191. Spec Topics in Accounting. (1 Credit)**

This course is taken for academic credit. Students will earn an A, B, C, D, F, or W.

## **ACNT-1291. Spec Topics in Accounting. (2 Credits)**

This course is taken for academic credit. Students will earn an A, B, C, D, F, or W.

## **ACNT-1303. Introduction to Accounting I. (3 Credits)**

(3-3-0) This course is taken for academic credit. Students will earn an A, B, C, D, F, or W. A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll.

## **ACNT-1304. Introduction to Accounting II. (3 Credits)**

(3-3-0) This course is taken for academic credit. Students will earn an A, B, C, D, F, or W. A study of accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized environment.

## **ACNT-1311. Introduction to Computerized Accounting. (3 Credits)**

(3-3-0) This course is taken for academic credit. Students will earn an A, B, C, D, F, or W. Introduction to utilizing the computer in maintaining accounting records with primary emphasis on a general ledger package.

**ACNT-1313. Computerized Accounting Applications. (3 Credits)**

(3-3-0) This course is taken for academic credit. Students will earn an A, B, C, D, F, or W. Use of the computer to develop and maintain accounting records and to process common business applications for managerial decision-making.

**ACNT-1329. Payroll & Business Tax Accounting. (3 Credits)**

(3-3-0) This course is taken for academic credit. Students will earn an A, B, C, D, F, or W. A study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. Develop personnel and payroll records that provide the information required under current laws and process payroll data and tax data and prepare reports.

**ACNT-1331. Federal Income Tax. (3 Credits)**

(3-0-0) This course is taken for academic credit. Students will earn an A, B, C, D, F, or W. A study of accounting information systems and related subsystems, including data collection, security, retrieval, manipulation, filtering and sorting of data.

**ACNT-1391. Spec Topics in Accounting. (3 Credits)**

This course is taken for academic credit. Students will earn an A, B, C, D, F, or W.

**ACNT-2382. Coop Education, Accounting Technology/Technician and Bookkeeping. (3 Credits)**

(3-1-20) This course is taken for academic credit. Students will earn an A, B, C, D, F, or W. Career-related activities encountered in the student's area of specialization offered through an individualized agreement among the college, employer, and student. Under the supervision of the college and the employer, the student combines classroom learning with work experience. Includes a lecture component. Lab fee.