

COURSES

ACC 004 CRSE SPCFC STDY SKILLS-ACC104

1 Lecture Hour 0 Lab Hours 1 Credit Hour

ACC 004 is a study skills course designed for those students who require support in ACC 104. Taught by the instructor of ACC 104, with which it is content correlated, ACC 004 will include practical work with notetaking, textbook mastery, exam preparation and test taking techniques, as well as specific strategies necessary to the successful study of accounting. NOTE: ACC 004 is a credit equivalent course. Equivalent credits do not satisfy degree requirements and are not calculated in a student's grade point average, but they do incur tuition charges and they do count towards full-time/part-time status.

ACC 100 ACCOUNTING INTRODUCTORY SEM

1 Lecture Hour 0 Lab Hours 1 Credit Hour

This course is intended to provide Accounting and Bookkeeping students with an opportunity to learn and practice skills necessary to be successful in their respective program. This course will focus on personal goals and development, career planning, study skills, curriculum management and College resources.

ACC 101 PRINCIPLES-FINANCIAL ACC I

3 Lecture Hours 0 Lab Hours 3 Credit Hours

The primary purpose of this course is to enable students to analyze, record, classify, summarize, and interpret accounting data. Topics include: the accounting equation; accounting statements and reports prepared according to generally accepted accounting principles; the accounting cycle; deferrals and accruals; accounting for merchandising businesses, and inventories. This course is not intended for Business Administration-Transfer students.

ACC 102 PRINCIPLES-FINANCIAL ACC II

3 Lecture Hours 0 Lab Hours 3 Credit Hours

This course is a continuation of ACC 101. Topics include cash, receivables, fixed assets and intangible assets, current and long-term liabilities, stockholders equity and dividends, statement of cash flows, and financial statement analysis. Prerequisite: ACC 101 with a C or better.

ACC 104 FINANCIAL ACCOUNTING

4 Lecture Hours 0 Lab Hours 4 Credit Hours

The primary purpose of this course is to enable students to analyze, record, classify, and summarize data about business transactions. Topics include: the accounting equation; the accounting cycle; including adjusting year-end procedures such as deferrals and accruals; cash management and internal controls; preparation and some interpretation of financial reports; and measurement, recognition, and valuation of financial statement information including receivables, inventories, plant assets; long-term liabilities, and stockholders' equity.

ACC 204 MANAGERIAL ACCOUNTING

4 Lecture Hours 0 Lab Hours 4 Credit Hours

This course provides an introduction to the accounting data and techniques used by internal managers to identify and analyze the available alternatives and guide them to a course of action that is most likely to yield the optimum solutions for their organizations. The purpose of the course is to show what kind of accounting information is needed, where this information can be obtained and how this information is used by managers as they make decisions about their planning, directing, and controlling operations function. Prerequisites: ACC 102 with a grade of C or better or ACC 104 with a grade of C or better.

ACC 205 COMPUTERIZED ACCOUNTING APPL

2 Lecture Hours 1 Lab Hour 2 Credit Hours

The primary purpose of this course is to enable students to use a computer application in an accounting environment. This courseStudents will use Quickbooks Pro to collect and summarize accounting information. In addition, students will learn how to create many different reports that are useful when managing a business. Prerequisite: ACC 101 or ACC 104

ACC 215X EXCEL FOR ACCOUNTING

3 Lecture Hours 0 Lab Hours 3 Credit Hours

This course covers the essentials of Microsoft Excel and its accounting applications. In addition to an overview of the basics it covers designing Excel workbooks, charts, and tables; using formulas, mathematical, statistical, financial, and logical functions with accounting applications. While this course is designed to teach Excel accounting applications for those with working knowledge of the software, it is accessible for those with limited knowledge of Excel as well. Prerequisite: ACC 101 or ACC 104 with a grade of C or better Pre- or corequisite: ACC 205

ACC 221 INTERMEDIATE ACCOUNTING

4 Lecture Hours 0 Lab Hours 4 Credit Hours

This course provides an in-depth study of financial accounting concepts and procedures. The following topics will be covered: the accounting environment and accounting concepts and theory; statement of income and retained earnings; balance sheet and statement of cash flows; the time value of money; cash, temporary investments and receivables; inventories, and plant assets. Prerequisite: ACC 104 or ACC 102

ACC 241 INDIV INCOME TAX PROCEDURES

3 Lecture Hours 0 Lab Hours 3 Credit Hours

A study of the federal income tax laws as they affect individuals. Principal topics are individual income tax overview, gross income and exclusions, adjustments to gross income, employee expenses, itemized deductions, capital gains and losses, net investment income tax, passive activity rules, credits and special taxes, business expenses, accounting periods, accounting methods, inventories, depreciation, amortization, and tax administration and tax compliance.. Prerequisite: ACC 104 OR ACC 101 and ACC 102 with a grade of C or better

ACC 260 INTERNSHIP IN ACCOUNTING

1 Lecture Hour 8 Lab Hours 3 Credit Hours

This course is designed for students participating in a cooperative education work experience. It is open to matriculated ACC students. Students are placed with selected cooperative employers for a specific number of hours (minimum 120). They participate in weekly seminars and submit a paper or report related to the work experience. A written evaluation by the employer is also submitted. Note: 30 credits, including 12 credits in BUS or ACC, and a 2.5 GPA within the student's major is required. Prerequisite: Permission of department.

ACC 271 SPECIAL STUDY PROJECT I

1 Lecture Hour 0 Lab Hours 1 Credit Hour

A special learning experience designed by one or more students with the cooperation and approval of a faculty member. Proposed study plans require departmental approval. Projects may be based on reading, research, community service, work experience, or other activities that advance the student's knowledge and competence in the field of accounting or related areas. The student's time commitment to the project will be approximately 35 - 50 hours.

ACC 272 SPECIAL STUDY PROJECT II

2 Lecture Hours 0 Lab Hours 2 Credit Hours

Similar to ACC 271, except that the student's time commitment to the project will be approximately 70-90 hours.

ACC 273 SPECIAL STUDY PROJECT III

3 Lecture Hours 0 Lab Hours 3 Credit Hours

Similar to ACC 271, except that the student's time commitment to the project will be approximately 105-135 hours.