

ACCOUNTING

ACC 004 CRSE SPCFC STDY SKILLS-ACC104

1 Lecture 0 Lab 1 Credit Hours(s)

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 0 Lab 1 Credit Hours(s)

This course is intended to provide Accounting, Bookkeeping and BAT 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 0 Lab 3 Credit Hours(s)

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 0 Lab 3 Credit Hours(s)

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 0 Lab 4 Credit Hours(s)

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 the recognition

and measurement of financial statement information including receivables, inventories, plant assets; long-term liabilities, and stockholders equity.

Prerequisites: MAT 091 or MAT 092 or higher

ACC 204 MANAGERIAL ACCOUNTING

4 Lecture 0 Lab 4 Credit Hours(s)

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 1 Lab 2 Credit Hours(s)

The primary purpose of this course is to enable students to use computer applications in an accounting environment. Students 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 213 ACCNTNG SYSTEMS & THE COMPUTER

3 Lecture 0 Lab 3 Credit Hours(s)

The purpose of this course is to familiarize the student with accounting systems and procedures with emphasis on computerized accounting systems, to acquaint the student with fundamental computer concepts and terminology, to give students hands-on computer experience through the preparation and processing of accounting related programs and software and to reinforce accounting theory and integrate it with computer practice.

Prerequisites: ACC 101 or ACC 104

ACC 221 INTERMEDIATE ACCOUNTING

4 Lecture 0 Lab 4 Credit Hours(s)

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 INCOME TAX PROCEDURES

3 Lecture 0 Lab 3 Credit Hours(s)

A study of the federal income tax laws as they affect individuals. Principal topics are individual tax returns, gross income and exclusions, adjustments and business expenses, employee expenses, itemized expenses, itemized deductions, credits and special taxes, depreciation, capital gains and losses, and tax administration and planning.

Prerequisite: ACC 101 or ACC 104 or permission of ACC Program Chair.

ACC 260 INTERNSHIP IN ACCOUNTING

1 Lecture 8 Lab 3 Credit Hours(s)

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 0 Lab 1 Credit Hours(s)

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 0 Lab 2 Credit Hours(s)

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 0 Lab 3 Credit Hours(s)

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