

COURSE DESCRIPTIONS BY COURSE DISCIPLINE PREFIX

ACC ACCOUNTING

ACC-115 College Accounting 4 (3-2) AND

Prerequisites: None

Corequisites: None

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.(2003 FA)

**ACC-120 Prin of Financial Accounting 4 (3-2) Fall
Spring
Summer**

Prerequisites: ENG-002^L or BSP-4002^L, MAT-003^L or BSP-4003^L

Corequisites: None

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.(2003FA) This course has been approved to satisfy the following requirement(s):

- Premajor and/or Elective course for A.A. and A.S.

**ACC-121 Prin of Managerial Accounting 4 (3-2) Fall
Spring
Summer**

Prerequisites: ACC-120^S

Corequisites: None

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.(2003 FA) This course has been approved to satisfy the following requirement(s):

- Premajor and/or Elective course for A.A. and A.S.

ACC-131 Federal Income Taxes 3 (2-2) Fall

Prerequisites: ENG-002^L or BSP-4002^L, MAT-003^L or BSP-4003^L

Corequisites: None

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.(2003 FA)

ACC-140	Payroll Accounting	2 (1-3)	Spring
Prerequisites:	ACC-115 ^S or ACC-120 ^S		
Corequisites:	None		
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.(2018 FA)			
ACC-149	Intro to ACC Spreadsheets	2 (1-3)	Fall Summer
Prerequisites:	ACC-115 ^S or ACC-120 ^S		
Corequisites:	None		
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.(2018 FA)			
ACC-150	Accounting Software Appl	2 (1-3)	Spring
Prerequisites:	ACC-115 ^S or ACC-120 ^S		
Corequisites:	None		
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.(2018 FA)			
ACC-151	Acct Spreadsheet Appl	2 (1-3)	Spring
Prerequisites:	ACC-149 ^S		
Corequisites:	None		
This course is designed to facilitate the use of spreadsheet technology as applied to accounting principles. Emphasis is placed on using spreadsheet software as a problem-solving and decision-making tool. 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.(2018 FA)			
ACC-180	Practices in Bookkeeping	3 (3-0)	Spring
Prerequisites:	ACC-120 ^S		
Corequisites:	None		
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.(2003 FA)			

ACC-220 Intermediate Accounting I 4 (3-2) Fall**Prerequisites:** ACC-120^S, ACC-121^L**Corequisites:** None

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.(2006 SP)