

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)