

COURSES

PDF ACCOUNTING

ACC105 Taxation for Individuals 1 Credit

Covers income, expenses, exclusions, deductions, and credits. Emphasizes the preparation of individual income tax.

ACC135 Bookkeeping I 3 Credits

Introduces the basic principles of bookkeeping and applied accounting for a business enterprise with special emphasis on accounting for sole proprietorships, service and merchandising companies. Includes debits and credits, the accounting cycle, journals, ledgers, bank reconciliations, payroll, and the preparation of simple financial statements. May include a computerized component.

ACC180 Payroll & Employee Benefit Accounting 3 Credits

Prerequisites: ACC135, ACC201 or equivalent work experience Introduces payroll and employee benefit reporting to federal state, and local government agencies. Includes an overview of federal and state labor laws and specialized reporting requirements including both manual and computerized payroll accounting systems.

ACC198 Special Topics in Accounting 1 Credit

Applies to a variety of topics including short courses and workshops covering a variety of subjects in accounting.

ACC201 Financial Accounting 3 Credits

Recommended prerequisite: ACC 135 Introduces the basic principles of financial accounting for business enterprises with special emphasis on accounting for corporations. Includes theory of debit and credit, accounting cycle, special journals, receivables, depreciation, inventory, long-term debt, corporate capital, and preparation of basic financial statements.

ACC202 Managerial Accounting 3 Credits

Prerequisites: ACC 201 with a grade of C or better Introduces the basic principles of management accounting including manufacturing and cost accounting, budgeting, accounting for management decision-making, and financial statement analysis.

ACC203 Intermediate Accounting I 3 Credits

Prerequisites: ACC 201 with a grade of C or better Emphasizes accounting theory, concepts and analysis of problems that arise in applying these concepts. Course covers in depth the traditional topics as well as recent developments in accounting valuation, accounting for cash, receivables, prepaid and accrued items, plant and equipment.

ACC204 Intermediate Accounting II 3 Credits

Prerequisites: ACC203 Emphasizes accounting theory and concepts in corporate accounting. Areas of focus will include stockholder's equity,

investments in securities and funds, financial reporting, and analysis of financial statements.

ACC220 Microcomputer Accounting Systems 3 Credits

Prerequisites: ACC201 Integrates the principles of accounting and the concepts of data processing. Students will become familiar with computerized accounting systems which are realistic examples of systems used in business today.

ACC223 Introduction to Quickbooks 3 Credits

Prerequisites: ACC135 or consent of instructor Introduces students to QuickBooks accounting program and computerized accounting. The student will receive hands-on training in the use of QuickBooks using fictitious case studies.

ACC261 Governmental Accounting 3 Credits

Prerequisites: ACC201 Introduces accounting and reporting for government and non-profit entities. Includes study of fund and budget accounts of local governmental units, revenues, appropriations, disbursements and assessments.

ACC290 Certified Bookkeeper Course 6 Credits

Prerequisites: ACC201 with a grade of C or better, or by demonstrating a thorough knowledge of double-entry accounting Offers skills for working professionals and students who wish to advance their career in the bookkeeping profession. Upon successful completion, students will be able to sit for a national exam administered by the American Institute of Professional Bookkeepers (AIPB). Upon passing this exam and completing two years of bookkeeping experience, individuals earn the right to call themselves "Certified Bookkeepers."

ACC295 Work Experience I 1 Credit

Prerequisites: consent of instructor Provides on-the-job supervised and educationally directed work experience.

ACC299 Advanced Special Topics in Accounting 1 Credit

Prerequisites: ACC 201 or ACC 202 or consent of instructor Applies to a variety of advanced topics including short courses and workshops covering a variety of subjects in accounting.