
ACCOUNTING

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ACC 105 Taxation for Individuals 3 Credits

An introduction to federal income taxation emphasizing the preparation of personal tax returns. Fundamentals of income, exclusions, deductions, credits, and tax minimization strategies.

ACC 201 Financial Accounting 3 Credits

Basic accounting principles and procedures with a focus on the corporate form of business organization. Topics include the accounting cycle, journals, ledgers, financial statements, receivables, inventory, fixed assets, current and non-current liabilities, shareholders' equity, and the statement of cash flows.

ACC 202 Managerial Accounting 3 Credits

Basic principles pertaining to the internal accounting procedures of an organization. Topics include job costing, activity-based costing, process costing, cost-volume-profit analysis, short-term decision making, capital budgeting, budgeting, variance analysis, responsibility accounting, statement of cash flows, and performance measurements.

ACC 203 Intermediate Accounting I 3 Credits

An in-depth study of various aspects of financial statements prepared according to generally accepted accounting principles. Topics include a review of basic accounting theory and practice, the development of accounting standards, the conceptual framework of accounting, and the treatment of cash, receivables, prepaid expenses, fixed assets, and intangibles.

ACC 204 Intermediate Accounting II 3 Credits

A continuation of ACC 203, Intermediate Accounting I. Topics include current liabilities and contingencies, long-term liabilities, stockholders' equity, investments, income taxes, compensation (salaries, bonuses, stock plans, post-retirement benefits) changes, correction of errors, and earnings per share.

ACC 220 Microcomputer Acct System 3 Credits

Introduction to actual computerized accounting systems being used in the business world. Emphasis is on the application of basic accounting theory using a case study approach.

ACC 261 Gov Accounting 3 Credits

An introduction to accounting and financial reporting for governmental and not-for-profit entities. Includes a study of fund and budget accounts for state and local governmental units, revenues, appropriations, disbursements, assessments, university, hospital, and other fund applications.

ACC 290 Certified Bookkeeper Course 3 Credits

This is a capstone course that is to be taken in the final semester of the AAS degree in Accounting program. Students focus systematically on mastering the curriculum for national certification as a professional bookkeeper. Specific topics include adjusting entries, correction of errors, payroll, depreciation, inventory, and internal controls.