

ACCOUNTING (ACCT)

ACCT 1098 Special Topics Accounting (3 Credits)

This course provides a study of important trends and current issues in the field of accounting. Topics may include, auditing, financial accounting, managerial accounting, accounting systems, or taxation. Students should check the class schedule for listing of actual topics. Prerequisites: ACCT 1130 and ACCT 1170 or permission of instructor. Previous: Legacy Equivalent(s): ACC* 198

ACCT 1130 Principles of Financial Accounting (3 Credits)

A study of basic accounting principles and procedures, from the initial recording of transactions to the preparation and analysis of financial statements, with emphasis on theory as well as practice. Prerequisites: MATH 0900I/MATH 0900 with a grade of D- or higher OR placement using multiple measures
Previous: Legacy Equivalent(s): ACC*113, ACC*115

ACCT 1170 Principles of Managerial Accounting (3 Credits)

Basic concepts and practice of accounting's role in providing information to managers to assist in their planning, control and decision-making activities. Topics include cost accounting, cost behavior relationships, analyses for managerial decisions and the budget process. Prerequisites: Completion of ACCT 1130 with a C or higher
Previous: Legacy Equivalent(s): ACC*117, ACC*118

ACCT 1230 Accounting Software Applications (3 Credits)

This course demonstrates the use of accounting information utilizing spreadsheet software. The following applications and techniques will be covered: spreadsheet basics, what-if analysis, financial statement analysis, inventory, payroll, fixed assets, amortization, and managerial accounting topics.

Prerequisites: ACCT 1170
Previous: Legacy Equivalent(s): ACC* 123

ACCT 1234 Certified Bookkeeper Review Course (3 Credits)

This course will review basic accounting principles related to maintaining accurate financial records for large and small businesses and nonprofit organizations. This course is a review for students preparing to take the Certified Bookkeeper Exam for the CB credential. Students will use American Institute of Professional Bookkeepers (AIPB) materials for this course to cover all of the topics included on the exam. Prerequisites: ACCT 1130 with a C or higher

ACCT 1250 Accounting Applications I (3 Credits)

This course is designed to teach students to build an accounting system using QuickBooks or the latest accounting software. Students will learn to operate the software by entering realistic accounting transactions for a variety of business applications and by generating financial statements and spreadsheets. Topics include general ledger, accounts receivable, accounts payable, banking, payroll and advanced topics. Prerequisites: Completion of ACCT 1130 with a C or higher
Previous: Legacy Equivalent(s): ACC* 125

ACCT 1700 Forensic Accounting and Fraud Examination (3 Credits)

A study of the basic principles and skills of Fraud Examination and Forensic Accounting. Emphasis is placed on financial forensic, prevention, deterrence, and detection of fraud. Prerequisites: Completion of ACCT 1130 with a C or higher
Previous: Legacy Equivalent(s): ACC* 170

ACCT 2095 Coop Ed/Work Experience (3 Credits)

This course provides students the opportunity to apply classroom theory in an actual work setting. Students may be placed in a variety of work settings as related to their program of study including corporations, small businesses and state offices. Students planning to enroll in this course should meet with the Program Coordinator or Course Instructor to learn of existing Internship opportunities, or to define the elements of a meaningful internship experience either at their current employer or a new internship position. Students are responsible for attaining their own internship. The classroom component involves several seminars or workshops, meeting in the classroom and/or online during the semester to discuss the student's internship experience, as well as their academic, professional, and career development.

Prerequisites: 15 completed credit hours in the Accounting program/certificate including ACCT 1130, ACCT 1170, and ACCT 2710
Previous: Legacy Equivalent(s): ACC* 290

ACCT 2330 Cost Accounting (3 Credits)

This course provides opportunities for examining optional methods for handling accounting issues and will be interpretive in nature. Material, Labor, and Overhead costs are defined and their relationships are examined. This course presents the principles involved in determining the cost of manufacturing an article. Other topics covered include, but are not limited to, variable and fixed costs; break even analysis; process and job order costing; the master budget; alternative cost methods; cost allocation of joint products and by products; and the treatment of scrap, waste, and spoiled goods. Management decisions that are based on cost accounting information are studied through discussions and review of cost analysis.

Prerequisites: ACCT 1170 with a grade of C or higher.
Previous: Legacy Equivalent(s): ACC* 233

ACCT 2410 Federal Taxes I (3 Credits)

An introduction to and survey of federal tax laws as they apply to the individual taxpayer. Topics include calculation of income, adjustments, exclusions, deductions, exemptions, credits, and computations. Prerequisites: Completion of ACCT 1130 with a C or higher
Previous: Legacy Equivalent(s): ACC* 241

ACCT 2710 Intermediate Accounting I (3 Credits)

An examination of generally accepted accounting principles related to preparation of the financial statements, including the cash flow statement. Valuation and disclosure of current assets including cash, accounts receivables, and inventory are studied in detail. Particular emphasis is given to balance sheet valuations and their relationship to income determination.

Prerequisites: ACCT 1170 with a C or higher
Previous: Legacy Equivalent(s): ACC* 271, ACC* 275

ACCT 2720 Intermediate Accounting II (3 Credits)

This course is designed to further develop understanding of U.S GAAP and how it is applied in practice. Financial reporting topics examined include the recognition and measurement of assets, liabilities and owners' equity. Student will prepare financial statements and external reports. The aim is to identify complex business transactions and their impact on financial statements. This course is a continuation of Intermediate Accounting I.

Prerequisites: ACCT 2710 with a C or higher
Previous: Legacy Equivalent(s): ACC* 272, ACC* 276