

ACCOUNTING (ACC)

ACC 110 Payroll Accounting (2 Credits)

30 lecture, 2 total contact hours

In this course, students study basic concepts, principles and legal requirements of payroll accounting. Areas of study include payroll record keeping, federal laws, computation of gross wages and salaries, payroll taxes, deductions, and completion of government forms and reports.

Level I Prerequisite: Academic Reading and Writing Levels of 6; Academic Math Level 2 or higher

ACC 111 Principles of Financial Accounting (3 Credits)

45 lecture, 3 total contact hours

In this course, students will explore the accounting cycle and demonstrate how the financial reporting process is impacted by accounting standards. Students will learn how to prepare, read, and understand financial statements. Proper internal controls, which are vital for preparing accurate and reliable financial information, will be explored. The fundamentals of financial statement analysis will also be introduced. The title of this course was previously Principles of Accounting I. Level I Prerequisite: Academic Reading and Writing Levels of 6; Academic Math Level 3 or MTH 125 or MTH 160, minimum grade "C"; MTH 125 or MTH 160, may enroll concurrently

ACC 122 Principles of Managerial Accounting (3 Credits)

45 lecture, 3 total contact hours

In this course, students will be introduced to the principles, methods, and challenges of decision-making from the perspective of company management. The course will cover topics such as job-order costing, cost-volume-profit analysis, capital planning, operational budgeting, variance analysis, relevant costs for decision-making, and activity-based costing. The course will also emphasize short-term and long-term planning and mechanisms for rewarding performance in decentralized organizations. The title of this course was previously Principles of Accounting II. Level I Prerequisite: Academic Reading and Writing Levels of 6; ACC 111 minimum grade "C"

ACC 131 QuickBooks Software (3 Credits)

45 lecture, 3 total contact hours

This is an introductory course in the application of basic accounting knowledge and theory in QuickBooks software. The course content includes sales, invoicing and receivables, payables and purchases, inventory, payroll, general accounting, financial statements and end-of-period procedures for a service and retail business. Students will acquire new and build on existing knowledge of bookkeeping principles. Upon successful completion of the course, students may choose to take the QuickBooks exam required to be certified as a QuickBooks Certified User (QBCU). Level I Prerequisite: Academic Reading and Writing Levels of 6; Academic Math Level 2

ACC 174 ACC Co-op Education I (1-3 Credits)

120 to 360 clinical/other, 1 to 3 total contact hours

In this course, students gain skills from a new experience in an approved, compensated, business-related position. Together with the instructor and employer, students set up work assignments and learning objectives to connect classroom learning with career-related work experience. This is the first of two co-op courses. Level I Prerequisite: Academic Reading and Writing Levels of 6; Two courses in ACC discipline; consent required

ACC 213 Intermediate Accounting I (3 Credits)

45 lecture, 3 total contact hours

In this course, students continue the study of generally accepted accounting principles as they relate to financial accounting standards, financial statement presentation, and to the recording, valuation and disposition of current and non-current assets. Level I Prerequisite: Academic Reading and Writing Levels of 6; ACC 122 minimum grade "C"

ACC 214 Intermediate Accounting II (3 Credits)

45 lecture, 3 total contact hours

This course is a continuation of Intermediate Accounting I. Students will study generally accepted accounting principles as they relate to financial statement presentation, and to the recording, valuation and disposition of liabilities and stockholders' equity. Evaluation of financial performance is also included. Level I Prerequisite: Academic Reading and Writing Levels of 6; ACC 213 minimum grade "C"

ACC 225 Managerial Cost Accounting (3 Credits)

45 lecture, 3 total contact hours

In this course, students learn the principles and procedures for planning, reporting, and controlling cost. Topics will include managerial cost accounting fundamentals, tools for planning and control, process costing and capital investment decisions. Level I Prerequisite: Academic Reading and Writing Levels of 6; ACC 122 minimum grade "C"

ACC 274 ACC Co-op Education II (1-3 Credits)

120 to 360 clinical/other, 1 to 3 total contact hours

This is the second of two co-op courses in which students gain skills from a new experience in an approved, compensated, business-related position. Together with the instructor and employer, students set up work assignments and learning objectives to connect classroom learning with career-related work experience. Level I Prerequisite: Academic Reading and Writing Levels of 6; ACC 174; consent required