

# COURSES

## ACCOUNTING

### ACCT 2301 PRINCIPLES OF FINANCIAL ACCOUNTING

3 lec/1 lab (3 Cr.) This course is an introduction to the fundamental concepts of financial accounting as prescribed by U.S. generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions. Students will use recorded financial information to prepare a balance sheet, income statement, statement of cash flows, and statement of shareholders' equity to communicate the business entity's results of operations and financial position to users of financial information who are external to the company. Students will study the nature of assets, liabilities, and owners' equity while learning to use reported financial information for purposes of making decisions about the company. Students will be exposed to International Financial Reporting Standards (IRFS). Recommended co-requisite: MATH 1324 - Mathematics for Business & Social Sciences

Credits

3

Course Fee

If applicable: Internet course fee: \$43

### ACCT 2302 PRINCIPLES OF MANAGERIAL ACCOUNTING

3 lec/1 lab (3 Cr.) This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Topics include product costing methodologies, cost behavioral, operational and capital budgeting, and performance evaluations. Prerequisite: ACCT2301 - Principles of Financial Accounting

Credits

3

Distribution

ACCT

Course Fee

If applicable: Internet course fee: \$43

### ACNT 1303 INTRODUCTION TO ACCOUNTING I

2 lec/3 lab (3 Cr.) A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll.

Credits

3

Distribution

ACCT

Course Fee

If applicable: Internet course fee: \$43

### ACNT 1304 INTRODUCTION TO ACCOUNTING II

2 lec/3 lab (3 Cr.) A study of accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized environment. Prerequisite: ACNT 1303 or program coordinator approval.

Credits

3

Distribution

ACCT

Course Fee

If applicable: Internet course fee: \$43, Lab fee: \$14

### ACNT 1305 FORENSIC ACCOUNTING

3 lec (3 Cr.) Accounting fraud and examination designed to provide a basic understanding of the impact that fraud has on an organization. Prerequisite ACNT 1303 ACCT 2301 or program coordinator approval.

Credits

3

Distribution

ACNT

Course Fee

If applicable: Internet course fee: \$43, Lab fee: \$14

### ACNT 1311 INTRODUCTION TO COMPUTERIZED ACCOUNTING

3 lec /1 lab (3 Cr.) Introduction to utilizing the computer in maintaining accounting records with primary emphasis on a general ledger package. Prerequisite: ACNT 1303 or ACCT 2301 or Accounting Department Chair approval.

Credits

3

Distribution

ACNT

Course Fee

If applicable: Internet course fee: \$43, Lab fee: \$14

## ACNT 1329 PAYROLL & BUSINESS TAX ACCOUNT

3 lec/1 lab (3 Cr.) A study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. Prerequisite ACNT 1303 or program coordinator approval.

Credits

3

Distribution

ACCT

Course Fee

If applicable: Internet course fee: \$43, Lab fee: \$14

## ACNT 1331 FEDERAL INCOME TAX: INDIVIDUAL

3 lec/1 lab (3 Cr.) A study of the federal tax law for preparation of individual income tax returns.

Credits

3

Distribution

ACCT

Course Fee

If applicable: Internet course fee: \$43

## ACNT 1368 PRACTICUM-ACCOUNTING TECHNOLOGY/TECHNICIAN AND BOOKKEEPING

21 external learning experience (3 Cr.) Practical, general workplace training supported by an individualized learning plan enveloped by the employer, college, and student. Practicum must be taken in degree plan sequence and requires 336 hours (21 hours per week) of workplace training. Contact accounting program coordinator the semester prior to enrolling.

Credits

3

Distribution

ACCT

## ACNT 2302 ACCOUNTING CAPSTONE

2 lec/3 lab (3 Cr.) Allows students to apply broad knowledge of accounting profession through discipline specific projects involving the integration of individuals and teams performing activities to simulate workplace situations. Capstone must be taken in degree plan sequence. Contact accounting program coordinator prior to enrolling.

Credits

3

Distribution

ACCT

Course Fee

If applicable: Internet course fee: \$43, Lab fee: \$14

## ACNT 2332 ACCOUNTING INFORMATION SYSTEMS

3 lec/1 lab (3 cr) A study of accounting information systems and related subsystems, including data collection, security, retrieval, manipulation, filtering and sorting of data.

Prerequisite: ACNT 1303, ACNT 1304, COSC 1301

Credits

3

Distribution

ACNT

Course Fee

If applicable: Internet course fee: \$43, Lab fee: \$14

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