

## ACC - ACCOUNTING

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### **ACC 101 Accounting Principles I 3 SHC**

This course introduces basic accounting procedures for analyzing, recording, and summarizing financial transactions, adjusting and closing the financial records at the end of the accounting cycle, and preparing financial statements.

Prerequisites: RDG 100 or RWR 100 or appropriate placement test scores.

Lecture Hours: 3

Lab/Clinical Hours: 0

### **ACC 102 Accounting Principles II 3 SHC**

This course emphasizes managerial accounting theory and practice in basic accounting and procedures for cost accounting, budgeting, cost-volume analysis, and financial statement analysis.

Prerequisites: ACC 101.

Lecture Hours: 3

Lab/Clinical Hours: 0

### **ACC 124 Individual Tax Procedures 3 SHC**

This course is a study of the basic income tax structure from the standpoint of the individual, including the preparation of individual income tax returns. Prerequisite(s): RDG 100 or RWR 100 or appropriate placement test score.

Lecture Hours: 3

Lab/Clinical Hours: 0

### **ACC 150 Payroll Accounting 3 SHC**

This course introduces the major tasks of payroll accounting, employment practices, federal, state, and local governmental laws and regulations, internal controls, and various forms and records. Tax reporting is also emphasized.

Prerequisites: ACC 101.

Lecture Hours: 3

Lab/Clinical Hours: 0

### **ACC 201 Intermediate Accounting I 3 SHC**

This course explores fundamental processes of accounting theory, including the preparation of financial statements.

Prerequisites: ACC 101 and ACC 102.

Lecture Hours: 3

Lab/Clinical Hours: 0

### **ACC 202 Intermediate Accounting II 3 SHC**

This course covers the application of accounting principles and concepts to account evaluation and income determination, including special problems peculiar to corporations and the analysis of financial reports.

Prerequisites: ACC 201.

Lecture Hours: 3

Lab/Clinical Hours: 0

### **ACC 230 Cost Accounting I 3 SHC**

This course is a study of the accounting principles involved in job order cost systems. This course is only available during the spring and summer semesters.

Prerequisites: ACC 101 and ACC 102.

Lecture Hours: 3

Lab/Clinical Hours: 0

### **ACC 240 Computerized Accounting 3 SHC**

This course is a study of using the computer to design and implement various accounting functions, including financial transactions, records, statements, reports and documents. This course serves as the capstone course for the Accounting program and includes Workkeys and other assessment measures as appropriate to the profession.

Prerequisites: ACC 101.

Lecture Hours: 3

Lab/Clinical Hours: 0