

ACCOUNTING (ACCT)

ACCT 1010 Payroll Accounting

2.0 credit hours

30.0 Classroom Hours = 30.0 Lecture Hours

This course is designed to help small business managers and current or prospective payroll employees develop an understanding of the personnel and payroll records required by law and for the operation of an effective payroll accounting system. Topics covered include payroll operations, recording payroll accounting entries, preparation of payroll tax returns, and the use of computer accounting programs for payroll accounting. This course is designed for accounting personnel and may not be accepted for transfer.

ACCT 1025 Introduction to Accounting

3.0 credit hours

45.0 Classroom Hours = 45.0 Lecture Hours

An introductory course to provide students with a basic knowledge of accounting terms, concepts, and procedures. Topics include the accounting cycle for service and merchandising businesses, special journals, and payroll accounting. Introduction to Accounting is recommended for all students who have not previously taken an accounting course. This course may not transfer toward general education or degree requirements at some four-year colleges.

ACCT 1200 Principles of Accounting I

3.0 credit hours

45.0 Classroom Hours = 45.0 Lecture Hours

This course is designed to provide introductory knowledge of financial accounting principles, concepts, and practices. Included topics are the balance sheet, the income statement, the statement of equity, the statement of cash flows, journals, ledgers, accruals, adjusting and closing entries, internal controls, receivables, inventories, fixed and intangible assets, liabilities, equity, and financial statement analysis. This course provides a foundation for more advanced work in the fields of accounting and business.

ACCT 1210 Principles of Accounting II

3.0 credit hours

45.0 Classroom Hours = 45.0 Lecture Hours

This course is a continuation of ACCT1200. Principles of Accounting II includes cost relationship, statement analysis, and other accounting techniques used for management purposes and decision-making. Prerequisite: ACCT 1200.

ACCT 2020 Income Tax Acct for Individuals

3.0 credit hours

45.0 Classroom Hours = 45.0 Lecture Hours

A beginning course in the preparation of federal tax returns for individuals and an introduction to federal taxation laws. Topics include basic tax concepts and familiarization with frequently used tax forms. The course contains the information needed to prepare most individual income tax returns according to current laws.

ACCT 2130 Intermediate Accounting

3.0 credit hours

45.0 Classroom Hours = 45.0 Lecture Hours

This course is an advanced study of the theory, concepts, and practices of financial accounting. Topics include a review of the accounting process; preparation of financial statements; revenue recognition; cash and receivables; inventories; property, plant, and equipment; and intangible assets. Prerequisite: ACCT 1210.

ACCT 2170 Cost Accounting

3.0 credit hours

45.0 Classroom Hours = 45.0 Lecture Hours

This course focuses on accounting for managerial planning and control. Topics include job costing, process costing, and activity based costing methods; cost concepts and behaviors; cost-volume-profit analysis; cost estimations; product and service costing; and budgeting. Prerequisite: ACCT 1210.

ACCT 2980 Directed Study

3.0 credit hours

0 Classroom Hours

Directed Study

ACCT 2990 Special Topics

3.0 credit hours

45.0 Classroom Hours = 45.0 Lecture Hours

Special topic course description upon request.