

Accounting 1

Accounting 1 (ACC 101) covers income, expenses, exclusions, deductions, and credits. Emphasizes the preparation of individual income tax.

Accounting 2 (ACC 102) introduces the basic principles of bookkeeping and applied accounting for a business enterprise with special emphasis on accounting for sole proprietorships, service and merchandising companies. Includes debits and credits, the accounting cycle, journals, ledgers, bank reconciliations, payroll, and the preparation of simple financial statements. May include a computerized component.

Accounting 3 (ACC 103) prerequisites: ACC135, ACC201 or equivalent work experience. Introduces payroll and employee benefit reporting to federal, state, and local government agencies. Includes an overview of federal and state labor laws and specialized reporting requirements including both manual and computerized payroll accounting systems.

Accounting 4 (ACC 104) prerequisites: ACC 103. Applies to a variety of topics including short courses and workshops covering a variety of subjects in accounting.

Accounting 5 (ACC 105) recommended prerequisite: ACC 135. Introduces the basic principles of financial accounting for business enterprises with special emphasis on accounting for corporations. Includes theory of debit and credit, accounting cycle, special journals, receivables, depreciation, inventory, long-term debt, corporate capital, and preparation of basic financial statements.

Accounting 6 (ACC 106) prerequisites: ACC 201 with a grade of C or better. Introduces the basic principles of management accounting including manufacturing and cost accounting, budgeting, accounting for management decision-making, and financial statement analysis.

Accounting 7 (ACC 107) prerequisites: ACC 201 with a grade of C or better. Emphasizes accounting theory, concepts and analysis of problems that arise in applying these concepts. Course covers in depth the traditional topics as well as recent developments in accounting valuation, accounting for cash, receivables, prepaid and accrued items, plant and equipment.

Accounting 8 (ACC 108) prerequisites: ACC203. Emphasizes accounting theory and concepts in corporate accounting. Areas of focus will include stockholder's equity,

investments, securities, and funds, financial reporting, and analysis of financial statements. Prerequisites: ACC 101, ACC 102, ACC 103, ACC 104, ACC 105, ACC 106, ACC 107, ACC 108.

Prerequisites: ACC201. Integrates the principles of accounting and the concepts of data processing. Students will become familiar with computerized accounting systems which are realistic examples of systems used in business today.

Prerequisites: ACC135 or consent of instructor. Introduces students to QuickBooks accounting program and computerized accounting. The student will receive hands-on training in the use of QuickBooks using fictitious case studies.

Prerequisites: ACC201. Introduces accounting and reporting for government and non-profit entities. Includes study of fund and budget accounts of local governmental units, revenues, appropriations, disbursements and assessments.

Prerequisites: ACC 103, ACC 104, ACC 105, ACC 106, ACC 107, ACC 108. n-procditquickb co 2