

ACCOUNTING (ACC)

ACC105 / Payroll, Sales and Property Taxes

3 Credits / 3.0 Periods for Lecture

Tax reporting for payroll, sales, and personal property. Prerequisites: None.

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ACC107 / Bookkeeping Theory And Practice

4 Credits / 5.0 Periods for Lecture & Lab

Fundamental accounting practices; application to retail stores, professional firms, and personal service operations. Prerequisites: None.

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ACC110 / Understanding And Using Accounting Systems

3 Credits / 3.0 Periods for Lecture & Lab

Develops basic comprehension of the balance sheet, income statement, and equity and cash flow statements. Explores usage of specialized journals and subsidiary ledgers in a computerized system. Studies the impact of various transactions on an enterprise, including payroll, receivables, payables, inventory, cash and credit card receipts. Prerequisites: None.

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ACC111 / Accounting Principles I

3 Credits / 3.0 Periods for Lecture

Fundamental theory of accounting principles and procedures. Prerequisites: None.

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ACC112 / Accounting Principles II

3 Credits / 3.0 Periods for Lecture

Continuation of the fundamental theory of accounting principles and procedures, including interpretation of general purpose financial statements. Prerequisites: ACC111 with a grade of "C" or better, or permission of Department or Division.

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ACC115 / Computerized Accounting

3 Credits / 3.0 Periods for Lecture & Lab

Understanding of fundamental accounting principles and mastery of an accounting information systems including the general ledger, accounts receivable, accounts payable and payroll. Prerequisites: None.

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ACC121 / Individual Tax Preparation

3 Credits / 3.0 Periods for Lecture & Lab

Theory and practice of accounting for individual taxation. Prerequisites: None.

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ACC211 / Financial Accounting

3 Credits / 3.0 Periods for Lecture

Introduction to theory and practice in the preparation and interpretation of general purpose financial statements. Prerequisites: None.



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ACC212 / Managerial Accounting

3 Credits / 3.0 Periods for Lecture

Development and analysis of accounting information for managerial planning and control. Prerequisites: A grade of "C" or better in (ACC111 and ACC112), or ACC211, and (CIS105 or permission of Department or Division).



SUN# ACC 2202

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ACC216 / Fraud Examination

3 Credits / 3.0 Periods for Lecture

Fundamental theory of fraud examination methodology to detect and prevent accounting fraud. Prerequisites: A grade of "C" or better in (ACC230 or ACC112 or ACC211) or permission of Department or Division. Course Notes: ACC216 can be used for continuing education credits for accountants.

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ACC219 / Intermediate Accounting I

3 Credits / 3.0 Periods for Lecture

Continuation of the theory and practice of financial accounting, applicable to assets, liabilities, equity related problems of income determination and financial reporting. Prerequisites: A grade of C or better in ACC212 or ACC240 or permission of Department or Division.

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ACC221 / Tax Accounting

3 Credits / 3.0 Periods for Lecture

Theory and practice of accounting for personal, corporate, and non-corporate taxation. Prerequisites: A grade of C or better in ACC111 or ACC211 or permission of Department or Division.

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ACC222 / Payroll Accounting

3 Credits / 3.0 Periods for Lecture

Payroll records for businesses required by federal and state laws. Prerequisites: A grade of C or better in ACC111 or ACC211 or permission of Department or Division.

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ACC224 / Tax Practice Administration and Business Entity Analysis

3 Credits / 3.0 Periods for Lecture

Federal income tax representation, practices, and procedures, including trust and estate income tax, exempt organizations, and retirement plans. Prerequisites: A grade of C or better in ACC121 or ACC221.

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ACC230 / Uses of Accounting Information I

3 Credits / 3.0 Periods for Lecture

Introduction to the uses of accounting information for internal and external purposes with emphasis on financial statement analysis. Prerequisites: A grade of C or better in (ACC111 or ACC211) or [(ENG101 or ENG107) and MAT151 and CRE101] or (appropriate District English, Reading, and Math placement).

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ACC240 / Uses of Accounting Information II

3 Credits / 3.0 Periods for Lecture

Introduction to the uses of accounting information for internal and external purposes with emphasis on analysis for use by management. Prerequisites: A grade of C or better in ACC230.

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ACC270AB / Accounting Internship

2 Credits / 2.0 Periods for Laboratory

Accounting work experience in a business or industry. Eighty hours of designated work per credit totaling 160 hours per semester. Prerequisites: Permission of Department or Division.

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ACC270AC / Accounting Internship

3 Credits / 3.0 Periods for Laboratory

Accounting work experience in a business or industry. Eighty hours of designated work per credit totaling 240 hours per semester. Prerequisites: Permission of Department or Division.

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