

ACCOUNTING (ACCT)

ACCT 123 OFFICE ACCOUNTING	3 Credit Hours
Fundamentals of accounting and the accounting cycle for both service and merchandise businesses. Special emphasis is put on payroll procedures, cash accounting, and accounts payable and accounts receivable record keeping. This course is not available for students working toward the BSBA degree. It is particularly suited for students in the two-year AAS in Business Technology. Offered on demand.	
ACCT 200 ACCOUNTING FOR MANAGERS	3 Credit Hours
Accounting information is examined from the perspective of effective management decision making with special emphasis on the planning and control responsibilities of practicing managers. (3 lecture)	
ACCT 201 PRIN OF ACCOUNTING 1	3 Credit Hours
Covers the fundamentals of accounting; the accounting cycle; journals and ledgers; working papers; financial statements; types of accounts; analysis of financial statements; fundamentals of budgeting; and an introduction to internal controls. Prerequisite(s): AMTH - Math Placement with a score of 070 or ACT Math with a score of 19 or MATH 100 or MATH 102 or MATH 111 or MATH 120 or MATH 126 or MATH 128	
ACCT 202 PRIN OF ACCOUNTING 2	3 Credit Hours
Continuation of ACCT 201. Introduction to Partnership accounting procedures; corporation accounting procedures; bond accounting; capital stock accounts; asset accounting procedures; introduction to manufacturing accounting. Prerequisite(s): ACCT 201	
ACCT 293 COOPERATIVE WORK EXPERIENCE (1-8 lecture)	1-8 Credit Hours
ACCT 297 SPECIAL TOPICS (1-6 lecture)	1-6 Credit Hours
ACCT 299 INDEPENDENT STUDY (1 lecture)	1-4 Credit Hours
ACCT 301 MANAGERIAL ACCT FOR MANAGERS (3 lecture)	3 Credit Hours
Prerequisite(s): ACCT 200 or ACCT 201	
ACCT 310 ACCT INFORMATION SYSTEMS	3 Credit Hours
Overview of computerized accounting software package that is used in the business world. Hands-on experience conducting all major components of statement preparation for balance sheets, income statements and statements of profit and loss in a computerized format. (3 lecture) Prerequisite(s): ACCT 201	
ACCT 311 INTERMEDIATE ACCOUNTING 1	3 Credit Hours
Analysis of accounting principles and procedures at the intermediate level. Addresses the theory and practices that are tested at the CPA level. Asset valuation, continued study of liabilities, and income determination are covered. (3 lecture) Prerequisite(s): ACCT 202 and (MATH 120 or MATH 126 or MATH 128 or MATH 150 or MATH 155 or MATH 156 or MATH 211 or MATH 251 or MATH 261 or MATH 303 or MATH 315)	
ACCT 312 INTERMEDIATE ACCOUNTING 2	3 Credit Hours
Continuation of ACCT 311. Topics covered include non-current assets, equity, flow of funds and ratio analysis. Prerequisite(s): ACCT 311	
ACCT 331 MANAGERIAL ACCOUNTING	3 Credit Hours
Accounting and budgeting techniques for management planning and control. The use of accounting data in management decision making. (3 lecture) Prerequisite(s): ACCT 202 and (MATH 120 or MATH 126 or MATH 128 or MATH 115)	
ACCT 353 FED INCOME TAX ACCOUNTING 1	3 Credit Hours
Tax theory and practice with special emphasis on individual income taxation; the federal tax code and regulations; federal tax forms. (3 lecture) Prerequisite(s): ACCT 202	
ACCT 354 FED INCOME TAX ACCOUNTING 2	3 Credit Hours
Continuation of ACCT 353. This course focuses on income taxation of corporations, estates, trusts and partnerships. Tax considerations in establishing business organizations, reorganizations, and liquidations. Prerequisite(s): ACCT 202	
ACCT 355 VITA-INCOME TAX APPLICATION	3 Credit Hours
Hands on application of tax principles. Students will be expected to pass the IRS Volunteer Income Tax Assistance program tests and work up to 35 hours preparing tax returns for people within the community. (1 lecture, 2 lab) Prerequisite(s): ACCT 353	
ACCT 360 FRAUD EXAMINATION	3 Credit Hours
White collar crime and forensic accounting; methods of detection, prevention and investigation. (3 lecture)	

ACCT 393 COOPERATIVE WORK EXPERIENCE	1-12 Credit Hours
Maximum of 6 hours. Prerequisite: Junior status or consent of division chair. (1-12 lecture, 1 lab)	
ACCT 397 SPECIAL TOPICS	1-4 Credit Hours
This course title is reserved for new and/or experimental accounting courses to be offered within the division. (1-4 lecture)	
ACCT 399 INDEPENDENT STUDY	1-6 Credit Hours
Maximum of 6 hours. Research in selected areas of accounting under the direction of a faculty member. (Prerequisite: consent of division chair.) F-S-SU	
ACCT 401 ADVANCED ACCOUNTING	3 Credit Hours
Accounting practices and procedures for business combinations and consolidations; introduction to not-for-profit accounting theories; advanced partnership accounting theories.	
Prerequisite(s): ACCT 312	
ACCT 402 INTRO FEDERAL FINANCIAL MGMT	2 Credit Hours
Introduction and study of Federal Appropriations Law and Application of the pronouncements of the Office of Management and Budget (OMB). (2 lecture)	
Prerequisite(s): ACCT 311	
ACCT 404 INTERMED FEDRL FINANCIAL MGMT	2 Credit Hours
Continuation of the in-depth study of Federal Appropriations Law and Application of the pronouncements of the Office of Management and Budget (OMB). (2 lecture)	
Pre/Corequisite(s): ACCT 402	
ACCT 405 AUDITING	3 Credit Hours
Study of auditing theory and practice, the generally accepted auditing standards, the audit plan, internal control evaluation, statistical sampling and testing procedures; auditor's reports.	
Prerequisite(s): ACCT 312	
ACCT 410 GOVERNMENT/NOT-FOR-PROFIT ACCT	3 Credit Hours
Techniques and principles of fund accounting as generally encountered in government agencies, charities, and other not-for-profit organizations. (3 lecture)	
Pre/Corequisite(s): ACCT 312	
ACCT 420 CPA REVIEW	3 Credit Hours
ACCT 432 COST ACCOUNTING	3 Credit Hours
Determination of costs in manufacturing entities; interpretation of cost data; study of job order costs, process costs, and standard costs. (3 lecture)	
Prerequisite(s): ACCT 202 and (MATH 120 or MATH 126 or MATH 128)	
ACCT 497 SPECIAL TOPICS IN ACCOUNTING	1-6 Credit Hours
New and/or experimental accounting courses to be offered within the division. (1-6 lecture)	