

ACCOUNTING (ACCT)

ACCT 102 Fundamentals of Bookkeeping (3 Credit Hours)

Type of credit: Occupational/Technical

Lecture hours: 3

Repeatable: 1 times

Introduces the beginning accounting student to the fundamentals of the record-keeping area of accounting. Proper methods for keeping records, posting and preparing trial balances, and statements will be included.

ACCT 105 Elements of Accounting (3 Credit Hours)

Type of credit: Baccalaureate/Transfer

Lecture hours: 3

Repeatable: 3 times

Introduces students to basic accounting principles and procedures as they are applied to accounting for service and merchandising businesses. Includes the recording of transactions in general and special journals, the posting process, adjusting and closing entries, and the preparation of accounting worksheets and financial statements. A maximum of nine (9) credit hours may be earned in this course. Note: This course is considered a transfer course when taken in conjunction with ACCT 213 and ACCT 214.

ACCT 115 Computer Applications in Acct (2 Credit Hours)

Type of credit: Occupational/Technical

Lecture hours: 2

Repeatable: 3 times

Introduces the student to microcomputer accounting systems, including general ledger, accounts payable, accounts receivable, payroll, inventory, and asset depreciation applications. Provides hands-on experience in Excel for Accounting. A maximum of six (6) credit hours may be earned in this course.

ACCT 116 Intro to Payroll Accounting (2 Credit Hours)

Type of credit: Occupational/Technical

Lecture hours: 2

Repeatable: 2 times

Introduction to the principles of payroll administration. Among the topics covered are gross pay determination; Social Security and income tax withholding; employee deductions and benefits; federal and state laws affecting payroll administration; deposit rules for forms 941, 940, and 8109; preparing W-2 and W-3 forms. A maximum of four (4) credit hours may be earned in this course.

ACCT 211 Individual Income Tax Acct (3 Credit Hours)

Type of credit: Occupational/Technical

Lecture hours: 3

Repeatable: 4 times

Studies income taxation with the primary emphasis on individual taxation. Topics studied are gross income, including business and investment income, deductions, and credits. The course is designed for accounting and business students and for the general public interested in studying taxation.

ACCT 213 Financial Accounting (4 Credit Hours)

Type of credit: Baccalaureate/Transfer

Lecture hours: 4

Repeatable: 3 times

Prerequisite: ACCT 105.

Provides an introduction to corporate accounting and reporting issues as they relate to investors, creditors and managers. Theoretical and practical issues related to accounting for cash equivalents, receivables, inventory, liabilities, non-current assets, common and preferred stock, investments, cash flow statements, and financial statement analysis. A maximum of 12 credit hours may be earned in this course. IAI Code: BUS 903

ACCT 214 Managerial Accounting (4 Credit Hours)

Type of credit: Baccalaureate/Transfer

Lecture hours: 4

Repeatable: 3 times

Prerequisite: ACCT 213.

Provides an introduction to the use of accounting information in planning, directing and controlling business operations. Theoretical and practical issues related to accounting for modern manufacturing operations, costing inventories, preparing budgets and performance reports, and utilizing decision-making techniques. A maximum of 12 credit hours may be earned in this course. IAI Code: BUS 904

ACCT 218 Business Income Tax (3 Credit Hours)

Type of credit: Occupational/Technical

Lecture hours: 3

Repeatable: 4 times

Studies taxation with the primary emphasis on business taxation. Coverage of corporate and partnership taxation is made. Topics studied are gross income, including business and investment income, deductions, and credits. The course is designed for accounting and business students and for the general public interested in studying taxation.

ACCT 220 Quickbooks Accounting (2 Credit Hours)

Type of credit: Occupational/Technical

Lecture hours: 2

Repeatable: 3 times

This class teaches students the program QuickBooks. Will learn to set up new business, print reports, payroll functions, invoice customers, budgets, class tracking, customizing reports and importing/exporting data.