Accounting (ACC)

Courses

ACC-105. Computerized Accounting. 3 Credits.
LECT 3 hrs
This course is designed to introduce students to a widely used software program used to record and track accounting transactions and that simplifies financial tasks. By using QuickBooks, the students will analyze and record accounting transactions in a computerized environment.

ACC-108. Accounting for Hospitality. 3 Credits.
LECT 3 hrs
This course is an introduction to basic accounting principles and procedures for the hospitality student. This course integrates the accounting and financial practices of the hospitality industry with GAAP (generally accepted accounting principles). This course will include preparation of financial statements, budgeting, controlling food costs, pricing, and managing accounts payable and accounts receivable.

ACC-111. Principles of Accounting I - Financial Accounting. 3 Credits.
LECT 3 hrs, LAB 1 hr
Financial accounting is a service activity that functions to collect and communicate useful financial information about economic entities. The course will be concerned with processing accounting information assets and liabilities, accounting theory for corporations and financial statement analysis.
Prerequisites: MAT-016 or equivalent or ACC-105
Additional Fees: Course fee applies.

ACC-112. Principles of Accounting II - Managerial Accounting. 3 Credits.
LECT 3 hrs, LAB 1 hr
A segment of accounting that deals specifically with how accounting data and other financial information can be used in the management of business, governmental or not-for-profit entities. The course is specifically designed to assist internal management and deals with cost-volume-profit analysis, cost systems, budgeting and performance evaluation for goal congruence and statement analysis designed for future managers.
Prerequisites: ACC-111 minimum grade of C
Additional Fees: Course fee applies.

ACC-211. Intermediate Accounting I. 3 Credits.
LECT 3 hrs
A study of the complex aspect of financial accounting and reporting for persons outside the firm. The course includes the expanded treatment of generally accepted accounting principles (GAAP) underlying the preparation of financial statements and of cash and temporary investments, receivables, present value concepts, cash flow valuations of assets and inventories, methods of estimating the inventory depreciation and depletion.
Prerequisites: ACC-112.

ACC-291. Special Topics in Accounting. 3 Credits.
LECT 3 hrs
This course offers students an opportunity to explore special topics or issues in Accounting. Topics may differ each time the course is offered and may include areas of negotiation or conflict resolution.

ACC-292. Special Topics in Accounting. 3 Credits.
LECT 3 hrs
An examination of selected topics or issues in accounting. Topics may differ each time the course is offered. Students should consult the department chairperson for further information.