

Accounting (ACC)

Courses

ACC-105. Computerized Accounting. 3 Credits.

LECT 45 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.

Additional Fees: Course fee applies.

ACC-108. Accounting for Hospitality. 3 Credits.

LECT 45 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 45 hrs LAB 15 hrs

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 45 hrs LAB 15 hrs

This course explores accounting information as a tool used in decision-making by management. The course focuses on how accounting data and other financial information can be used as a tool in the management of business, governmental or not-for-profit entities. The course is designed to assist internal management with understanding cost behaviors, 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-203. Payroll Accounting. 3 Credits.

LECT 45 hrs

This course covers journal transactions, payroll taxes, payroll tax forms as they pertain to state and federal laws. Students will be able to evaluate laws as well as compute wages, calculate social security and other payroll related taxes and deductions. This course will prepare students to take the Fundamental Payroll Certification (FPC) exam offered through the American Payroll Association (APA).

Prerequisites: ACC-111.

ACC-211. Intermediate Accounting I. 3 Credits.

LECT 45 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 45 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.