

# Accounting

## Accounting Degrees and Certificates

- Accounting
- Accounting

## Accounting Classes

### ACCT& 201: Principles of Accounting I

Covers current generally accepted accounting principles, theories and procedures used in financial accounting and reporting. Key topics covered include an introduction to preparing and using financial statements, corporate annual reports, the accounting cycle for service and merchandising businesses, cash, financial assets, inventory, plant and equipment, and other long-term assets.

**Credits** 5

**Weekly Contact Hours** 5

**Meets Degree Requirements For**

General Elective

### ACCT& 202: Principles of Accounting II

Second in the series on accounting theory. Continuation of current generally accepted accounting principles, theories and procedures used in financial accounting and reporting with emphasis on corporate accounting and reporting. Includes current and long-term liabilities, time value of money, stockholders' equity, cash flow statements, financial statement analysis and international accounting.

**Credits** 5

**Weekly Contact Hours** 5

**Meets Degree Requirements For**

General Elective

**Prerequisites**

[ACCT& 201](#)

### ACCT& 203: Principles of Accounting III

Covers topics and concepts related to internal decision-making for business, to help managers use accounting information to make decisions and achieve control. Topics include an introduction to management theory and concepts, cost terminology, costing techniques, cost behavior, cost-volume-profit considerations, segment analysis, budget analysis, pricing, incremental analysis, and capital budgeting.

**Credits** 5

**Weekly Contact Hours** 5

**Meets Degree Requirements For**

General Elective

**Prerequisites**

[ACCT& 201](#)

## ACCT 102: Practical Accounting I

This course covers a sole proprietorship service business. Topics include assets, liabilities, owner's equity, revenue, expenses, worksheets, financial statements, adjusting entries, closing entries, cash funds, and payroll.

**Credits** 5

**Weekly Contact Hours** 5

**Meets Degree Requirements For**  
Restricted Elective

## ACCT 103: Practical Accounting II

This course covers a sole proprietorship merchandising business. Topics include notes payable and receivable, worksheets, financial statements, adjusting and reversing entries, special journals, inventory valuation, and depreciation.

**Credits** 5

**Weekly Contact Hours** 5

**Meets Degree Requirements For**  
Restricted Elective

**Prerequisites**

[ACCT 102](#)

## ACCT 105: Payroll/Tax Accounting

Covers payroll and selected business tax procedures. Designed for the ATS accounting degree major as well as for those in the community who want to upgrade their knowledge of payroll and business tax accounting.

**Credits** 3

**Weekly Contact Hours** 3

**Meets Degree Requirements For**  
Restricted Elective

**Prerequisites**

[ACCT 102](#)

## ACCT 165: Computerized Accounting

A comprehensive study of computerized accounting systems in both service and merchandising environments. Realistic business simulations are analyzed by using a variety of companies and projects. Commercial Windows accounting software demonstrates the use of fully integrated accounting systems. Students will set up a computerized system for manual conversion.

**Credits** 5

**Weekly Contact Hours** 5

**Meets Degree Requirements For**  
Restricted Elective

**Prerequisites**

[ACCT 102](#) or [BCT 105](#)