

ACCOUNTING (ACC)

ACC 201 (3 credit hours)

Financial Accounting

Presents generally accepted accounting principles used for the measurement and reporting of financial information in the financial statements. Lecture: 3 credits (45 contact hours).

Pre-requisite: Quantitative Reasoning College-Readiness or Consent of the Instructor.

Attributes: Course Also Offered in Modules, Technical

Components: LEC: Lecture

ACC 202 (3 credit hours)

Managerial Accounting

An introduction to the use of accounting data within an organization to analyze and solve problems and to make planning and control decisions.

Lecture: 3 credits (45 contact hours)

Pre-requisite: ACC 201 or ACT 101 and ACT 102.

Attributes: Course Also Offered in Modules, Technical

Components: LEC: Lecture

ACC 2011 (1 credit hours)

Financial Accounting-Accounting as an Information System

Presents the accounting cycle and preparation of financial statements.

Lecture: 1 credit (15 contact hours).

Pre-requisite: Sophomore Standing (30 credit hours) or Consent of Instructor.

Components: LEC: Lecture

ACC 2012 (1 credit hours)

Financial Accounting-Accounting for Merchandising Businesses

Presents accounting for merchandising businesses including inventories, receivables and internal control. and ACC 2011 or equivalent . Lecture: 1 credit (15 contact hours).

Pre-requisite: Sophomore Standing (30 credit hours) or Consent of Instructor.

Components: LEC: Lecture

ACC 2013 (1 credit hours)

Financial Accounting-Long Term Assets and Long Term Financing Activities

Presents measuring and reporting of long term assets and long term financing activities. Lecture: 1 credit (15 contact hours).

Pre-requisite: Sophomore Standing (30 credit hours) or Consent of Instructor ACC 2011 and ACC 2012 or equivalent.

Components: LEC: Lecture

ACC 2021 (1 credit hours)

Cost Terms Concepts, and Classifications

Introduces the student to managerial accounting, differentiates between financial and managerial accounting, and presents cost and cost behaviors. Lecture: 1 credit (15 contact hours).

Pre-requisite: ACC 201 or (ACT 101 and ACT 102).

Components: LEC: Lecture

ACC 2022 (1 credit hours)

Planning and Control

Presents performance evaluation, and methods of financial statement analysis. Lecture: 1 credit (15 contact hours).

Pre-requisite: ACC 2021.

Components: LEC: Lecture

ACC 2023 (1 credit hours)

Using Cost Data in Decision Making

Introduces the student to master and capital budgets. Lecture: 1 credit (15 contact hours).

Pre-requisite: ACC 2022.

Components: LEC: Lecture