

# ACCOUNTING (ACT)

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## ACT 101 (3 credit hours)

### Fundamentals of Accounting I

Students are introduced to accounting terminology and general theoretical principles. The major focus of the course is on the accounting cycle and the communication of financial information to decision-makers. Lecture: 3 credits (45 contact hours).

**Attributes:** Technical

**Components:** LEC: Lecture

## ACT 102 (3 credit hours)

### Fundamentals of Accounting II

Basic financial accounting concepts and methods are expanded to include accounting for partnerships and corporations. Lecture: 3 credits (45 contact hours).

**Pre-requisite:** ACT 101.

**Attributes:** Technical

**Components:** LEC: Lecture

## ACT 177 (3 credit hours)

### Entrepreneurial Accounting

Includes issues and concerns that are vital to small and medium-size businesses. Lecture: 3 credits (45 contact hours).

**Attributes:** Course Also Offered in Modules, Technical

**Components:** LEC: Lecture

## ACT 196 (3 credit hours)

### Payroll Accounting

The design and implementation of modern payroll systems will be introduced in this course. Pre-Requisite: ACC 201 or Consent of Instructor. Lecture: 3 credits (45 contact hours).

**Attributes:** Course Also Offered in Modules, Technical

**Components:** LEC: Lecture

## ACT 277 (3 credit hours)

### Managerial Accounting Topics

The study of the uses of accounting information in managerial planning and control of organizations. Lecture: 3 credits (45 contact hours).

**Pre-requisite:** ACC 202.

**Attributes:** Technical

**Components:** LEC: Lecture

## ACT 279 (3 credit hours)

### Computerized Accounting Systems

Applying accounting concepts and principles by using accounting software, for both service businesses and merchandisers. Includes internal control principles for both manual and computerized accounting systems. Digital literacy 3.0 hours. Lecture: 3.0 credits (45 contact hours).

**Pre-requisite:** ACC 201 or ACT 101 and ACT 102 or concurrent enrollment in ACT 102.

**Attributes:** Course Also Offered in Modules, Technical

**Components:** LEC: Lecture

## ACT 281 (3 credit hours)

### Individual Taxation

The study of the theory and applications of federal and individual income taxes will be emphasized. Lecture: 3.0 credit hours.

**Pre-requisite:** One semester of college accounting or consent of instructor.

**Attributes:** Technical

**Components:** LEC: Lecture

## ACT 286 (3 credit hours)

### Financial Accounting Topics

Additional in-depth exposure to financial accounting procedures for classifying, recording, reporting, and disclosure; intended primarily for students enrolled in the Accounting Technology AAS program and the Accounting Option in the Business Administration AAS Program. Lecture: 3 credits (45 contact hours).

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

**Attributes:** Technical

**Components:** LEC: Lecture

## ACT 290 (1-3 credit hours)

### Selected Topics in Accounting: (Topic)

This course is designed to expand course offerings as new technology is developed, new issues evolve and/or to address local accounting issues.

Topics may vary from semester to semester at the discretion of the instructor; courses may be repeated with different topics to a maximum of six credit hours. Lecture: 1-3 hours. Prerequisite: Consent of instructor.

**Components:** LEC: Lecture

## ACT 295 (3 credit hours)

### Corporate and Partnership Taxation

Emphasizes the study of federal and state tax laws applying to corporations, partnerships, and other entities. Lecture 3 credits (45 contact hours).

**Pre-requisite:** ACT 281 or consent of instructor.

**Attributes:** Technical

**Components:** LEC: Lecture