

ACCOUNTING (ACCT)

ACCT-110 Small Business Accounting

3 Credits

Lecture: 3 hours per week

Offering: Fall and Spring Only, All Years

This course introduces students to accounting procedures for individual proprietorship businesses. Emphasis is placed on the accounting cycle, double-entry accounting, payroll, and procedures for handling transactions associated with both service and merchandising businesses. Students will practice proper accounting procedures manually and/or on spreadsheet software. It is also helpful to those who want to upgrade business skills for improved employability. Students may not receive duplicate credit for ACCT-110 and ACCT-201.

ACCT-111 Small Business Accounting II

3 Credits

Lecture: 3 hours per week

Offering: Fall and Spring Only, All Years

This course is a continuation of ACCT-110 with an introduction to accounting procedures for partnerships and corporations. Emphasis will include asset valuation, inventory valuation, and financial statement analysis for small businesses.

Prerequisites: ACCT-110 or ACCT-201

ACCT-113 Payroll Accounting

3 Credits

Lecture: 3 hours per week

Offering: Spring Only, All Years

This course provides an in-depth study of payroll procedures. Included are a discussion of employees and independent contractors, how to calculate gross wages for hourly and salaried employees, mandatory and voluntary withholdings, employer taxes, recording payroll, and state and federal record keeping requirements. Current tax rates and current tax forms will be used. Some emphasis will be placed on computerized payroll accounting. Completion of a payroll practice set is required.

Prerequisites: ACCT-110 or ACCT-201

ACCT-140 QuickBooks

3 Credits

Lecture: 3 hours per week

Offering: Fall and Spring Only, All Years

This course is an introduction to computerized accounting using QuickBooks. The course will focus on accounting for service and merchandising businesses with emphasis on sales and receivables, purchases and payables, general accounting, payroll accounting, and end-of-period procedures. A manual accounting system versus a computerized system will also be discussed.

Prerequisites: ACCT-110 or ACCT-201

ACCT-142 QuickBooks Online Computerized Accounting

1 Credit

Lecture: 1 hour per week

Offering: Fall, Spring, and Summer, All Years

This course will introduce students to the concepts of computerized accounting using QuickBooks Online software. The course will review basic accounting principles used in accurate accounting records.

Pre/Corequisites: ACCT-110 or ACCT-201

ACCT-150 10-Key Skill Building

1 Credit

Lab: 3 hours per week

Offering: Fall and Spring Only, All Years

This course introduces the methods used for 10-key data entry and calculators using a computer program and number key pad.

ACCT-201 Principles of Accounting

3 Credits

Lecture: 3 hours per week

Offering: Fall, Spring, and Summer, All Years

This course is an introduction to contemporary financial accounting. It emphasizes basic terminology and concepts, the theoretical framework of double entry accounting, and descriptions and derivation of the primary financial statements prepared by accountants. Upon completion of ACCT-201, students may not receive credit for ACCT-110 and/or ACCT-111.

ACCT-202 Managerial Accounting

3 Credits

Lecture: 3 hours per week

Offering: Fall, Spring, and Summer, All Years

This course is a continuation of ACCT-201 with emphasis on accounting theory and procedures relating to corporations. Manufacturing accounting and accounting for managerial decision making, including analysis and interpretations of financial statements and introduction to cost behavior, is emphasized.

Prerequisites: ACCT-201

ACCT-242 Cost Accounting

3 Credits

Lecture: 3 hours per week

Offering: Spring Only, All Years

This course is designed to meet the needs of students preparing for a career in financial or cost accounting. Upon completion of this course, students will apply cost concepts and will demonstrate an understanding of cost behavior and accounting cost techniques used in manufacturing, merchandising, and service businesses.

Prerequisites: ACCT-111 or ACCT-202

ACCT-243 Accounting Ethics Fraud Examination

3 Credits

Lecture: 3 hours per week

Offering: Fall Only, All Years

This course will introduce students to the concepts of ethical reasoning, integrity, objectivity, social responsibility, core philosophies, and professional issues in accounting. Students will apply the concepts and theories to accounting cases. Students will learn how and why accounting fraud is committed, how to assess where an organization is at the greatest risk for fraud, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved.

Pre/Corequisites: ACCT-111 or ACCT-202

ACCT-244 Credit and Collections**3 Credits****Lecture:** 3 hours per week**Offering:** Fall Only, All Years

This course is an introduction to credit and its role in the economy. Topics to be covered will include understanding consumer and business credit, management and analysis of consumer and business credit, international trade credit, and collection management and control. Focus will be on decision making in granting credit and collection policies and procedures including current laws affecting collections.

Pre/Corequisites: ACCT-111 or ACCT-202**ACCT-246 Current Business Taxes****3 Credits****Lecture:** 3 hours per week**Offering:** Fall Only, All Years

This course provides necessary information to bookkeepers and business owners about local, state, and federal taxes that are currently paid by area businesses. The course will examine business licenses, property tax, sales and use tax, income tax on corporations, and payroll related taxes. Other federal compliance reports will also be discussed. Current tax rates and current tax forms will be used. Guest speakers will explain the history, current taxing environment, and benefits related to particular taxes.

Prerequisites: ACCT-111 or ACCT-202**ACCT-248 Accounting Internship****4 Credits****Lecture:** 1 hour per week, **Internship:** 9 hours per week**Offering:** Fall and Spring Only, All Years

This course is the capstone course for the Accounting Assistant program and should be taken after the completion of all required accounting courses. This course consists of on-campus meetings, as well as 135 hours of an off-campus internship which allows for the practical application of concepts learned throughout the program. Emphasis will be on accounting records of an existing business, records management, efficient telephone use, employee/employer relations, customer service, resumes, cover letters, interview techniques, and stress/time management.

Prerequisites: ACCT-140, ACCT-244, ACCT-246**Pre/Corequisites:** ACCT-113