

# ACCOUNTING (ACC)

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**ACC 124. Payroll Accounting. (3 Credits)**

Presents accounting systems and methods used in computing and recording payroll to include payroll taxes and compliance with federal and state legislation. Lecture 3 hours per week. Total 3 hours per week.

**ACC 211. Principles of Accounting I. (3 Credits)**

Introduces accounting principles with respect to financial reporting. Demonstrates how decision makers use accounting information for reporting purposes. Focuses on the preparation of accounting information and its use in the operation of organizations, as well as methods of analysis and interpretation of accounting information. Lecture 3 hours per week. Total 3 hours per week.

**ACC 212. Principles of Accounting II. (3 Credits)**

Introduces accounting principles with respect to cost and managerial accounting. Focuses on the application of accounting information with respect to product costing, as well as its use within the organization to provide direction and to judge performance. Lecture 3 hours per week. Total 3 hours per week. Prerequisite: ACC 211.

**ACC 215. Computerized Accounting. (3 Credits)**

Introduces the computer in solving accounting problems. Focuses on operation of computers. Presents the accounting cycle and financial statement preparation in a computerized system and other applications for financial and managerial accounting. Lecture 3 hours per week. Total 3 hours per week. Prerequisite: ACC 211 or divisional approval.

**ACC 219. Gov't. and Non-Profit Accounting. (3 Credits)**

Introduces fund accounting as used by governmental and nonprofit entities. Stresses differences between accounting principles of for-profit and not-for-profit organizations. Lecture 3 hours per week. Total 3 hours per week. Prerequisite: ACC 212 or divisional approval.

**ACC 221. Intermediate Accounting I. (3 Credits)**

Covers accounting principles and theory, including a review of the accounting cycle and accounting for current assets, current liabilities and investments. Introduces various accounting approaches and demonstrates the effect of these approaches on the financial statement users. Lecture 3 hours per week. Total 3 hours per week. Prerequisite: ACC 212 or divisional approval.

**ACC 231. Cost Accounting I. (3 Credits)**

Studies cost accounting methods and reporting as applied to job order, process, and standard cost accounting systems. Includes cost control and other topics. Lecture 3 hours per week. Total 3 hours per week. Prerequisite: ACC 212 or divisional approval.

**ACC 261. Prin. of Federal Taxation I. (3 Credits)**

Presents the study of federal taxation as it relates to individuals and related entities. Includes tax planning, compliance, and reporting. Lecture 3 hours per week. Total 3 hours per week.

**ACC 275. Capstone Seminar in Accounting. (3 Credits)**

Integrates knowledge in financial accounting, managerial/cost accounting, computer techniques, business ethics, general ledger, and communication skills in preparing a professional student portfolio. Provides a learning experience that allows the student to apply broad knowledge of the accounting profession through discipline specific projects; involves the integration of individual and team activities to simulate workplace situations. Lecture 3 hours per week. Total 3 hours per week. Prerequisites: ACC 211, ACC 212 and ACC 221.