ACCOUNTING (ACCT)

Accounting (ACCT)

ACCT 206 General Ledger Computerized Accounting 5 Credits
Introduces a computerized general ledger system to develop and maintain accounting records.
Prerequisite: Prerequisite: ACCT& 201 with a C or better.

ACCT 231 Intermediate Accounting I 5 Credits
Examines the conceptual framework of accounting, the accounting process, the measuring, valuing, and reporting of assets, and the preparation of complex financial statements.
Prerequisite: Prerequisite: ACCT& 203 with a C or better and BUS 104 or MATH&146 a C or better and OFTEC 141 with a C or better.

ACCT 232 Intermediate Accounting II 5 Credits
Examines the measuring, valuing and reporting of liabilities, investments, and stockholders' equity, as well as problems related to the measurement of enterprise income.
Prerequisite: Prerequisite: ACCT 231 with a C or better.

ACCT 235 Governmental Accounting 5 Credits
Examines the fundamentals of governmental accounting.
Prerequisite: Prerequisite: ACCT& 202 with a "C" or better.

ACCT 238 Federal Income Tax 5 Credits
Introduces federal income taxation for individuals and businesses, including the preparation of Form 1040 and support schedules, and the treatment of special tax situations.
Prerequisite: Prerequisite: ACCT& 201 with a C or better.

ACCT 239 Payroll Accounting and Business Taxes 5 Credits
Introduces taxes affecting businesses, including the preparation of payroll registers and payroll related documents and tax forms.
Prerequisite: Prerequisite: OFTEC 170 or ACCT& 201 with a C or better.

ACCT 240 Auditing 5 Credits
Introduces the auditing process as applied to financial statements.
Prerequisite: Prerequisite ACCT 232 with a "C" or better.

Accounting (CCN) (ACCT&)

ACCT& 201 Principles of Accounting I 5 Credits
Examines the basic structure of accounting, including receivables, payables, merchandise inventory, deferrals, accruals, and internal controls.
Prerequisite: Prerequisite: C or better in MATH 092 or an S in ABE 065 or C or better in OFTEC 170.

Distribution Requirements: Specified Electives

ACCT& 202 Principles of Accounting II 5 Credits
Examines fixed assets, current liabilities, payroll systems, corporations, stocks and bonds, preparation of statement of cash flows, and financial statement analysis.
Prerequisite: Prerequisite: ACCT& 201 with a C or better.

Distribution Requirements: Specified Electives

ACCT& 203 Principles of Accounting III 5 Credits
Examines the development of costs for manufacturing concerns, determination of net income, development of managerial information and evaluation of performance.
Prerequisite: Prerequisite: ACCT& 202 with a "C" or better.

Distribution Requirements: Specified Electives