

# ACCOUNTING (101)

## 101-112 - Accounting 1

Emphasizes accounting requirements for sole-proprietorship service businesses. Covers the accounting cycle, from the original business transaction to closing the books at year-end, including the preparation and interpretation of financial statements. Cash and reconciliation of cash are also covered. (Prerequisite: Completion of or concurrent enrollment in 101-138 Data Management, Analysis and Reporting) Credit for Prior Learning Available

4 Credit hours

54 Lecture hours

36 Lab hours

## 101-114 - Accounting 2

Concentrates on accounting for merchandising operations and the importance of inventory. Accounting information systems, current and long-term receivables, as well as fixed and intangible assets are also covered throughout the course. (Prerequisite: 101-112 Accounting 1) Credit for Prior Learning Available

4 Credit hours

54 Lecture hours

36 Lab hours

## 101-115 - Accounting 3

Concentrates on accounting for corporations. Topics include the conceptual framework of accounting, current and long-term liabilities, equity transactions, the statement of cash flows, and financial statement presentation and analysis. (Prerequisite: 101-114 Accounting 2) Credit for Prior Learning Available

4 Credit hours

54 Lecture hours

36 Lab hours

## 101-123 - Income Tax Accounting

Provides the basic and intermediate information needed for preparing moderately difficult income tax returns for individual taxpayers. Includes training in the rudiments and applications of the Internal Revenue Code.

3 Credit hours

54 Lecture hours

## 101-125 - Cost Management

Emphasizes the need for accurate product costing for industrial and service organizations. Develops principles of job order costing, process costing, CVP analysis, and planning and budgeting. A thorough study of material, labor and indirect expenses is presented. The role cost accounting plays in planning and controlling operations is emphasized throughout the course. (Prerequisite: 101-114 Accounting 2)

3 Credit hours

54 Lecture hours

## 101-128 - Auditing

Covers standards and procedures used by accountants in determining the fairness of a client's financial statements. Integrates accounting standards, accounting systems, internal control structures, evidence and financial reporting. Topics of discussion include types of audit reports, importance of ethics and internal control. (Prerequisite: 101-114 Accounting 2)

3 Credit hours

54 Lecture hours

## 101-130 - QuickBooks

Introduces QuickBooks accounting software in a hands-on environment. Students create and maintain vendor, customer, inventory and employee records; process transactions, perform banking functions, maintain ledgers, generate journals, create reports and setup a new company within a computerized accounting environment. Basic computer knowledge is recommended.

3 Credit hours

36 Lecture hours

36 Lab hours

## 101-134 - Introduction to Finance

Introduces topics in financial planning for business, including purchasing fixed assets, investing, generating funds needed, and cash and debt management. (Prerequisite: Completion of or concurrent enrollment in 804-1xx Mathematics Course) Credit for Prior Learning Available

3 Credit hours

54 Lecture hours

## 101-138 - Data Management, Analysis and Reporting

Emphasizes key spreadsheet functionality and tools for application and decision making in a business environment. Basic and advanced topics such as formulas, sorting, building worksheets, charting, linking, look-ups, macros, pivot tables and what-if analysis will be covered. (Prerequisite: Completion of or concurrent enrollment in 103-159 Computer Literacy - Microsoft Office)

3 Credit hours

36 Lecture hours

36 Lab hours

## 101-141 - Payroll Accounting

Provides experience in the calculation of payroll and payroll taxes and in the preparation of those records and reports that form the foundation of an efficient payroll system.

3 Credit hours

36 Lecture hours

36 Lab hours

## 101-145 - Integrated Accounting Applications

Provides students with a thorough knowledge of accounting systems and documentation of those systems. Emphasis is on internal controls and the analysis, selection, design and implementation of an accounting information system. Topics includes cloud-based and enterprise-wide systems. (Prerequisite: 101-114 Accounting 2)

3 Credit hours

36 Lecture hours

36 Lab hours

## 101-154 - Applied Accounting

Provides hands-on experience with a financial accounting system including business documents and payroll tax forms. Students record transactions in special and general journals, post to general and subsidiary ledgers and prepare a worksheet, trial balances, and financial statements. Basic financial ratios are also covered. (Prerequisite: Completion of or concurrent enrollment in 101-114 Accounting 2)

3 Credit hours

36 Lecture hours

36 Lab hours

**101-158 - Accounting Capstone**

Provides students with an opportunity to apply competencies and skills acquired throughout the accounting program. Technical skill attainment is measured through demonstration of program outcomes in this capstone course. (Prerequisites: 101-123 Income Tax Accounting; 101-125 Cost Management; 101-130 Quickbooks; 101-154 Applied Accounting. Completion of or concurrent enrollment in 101-115 Accounting 3)

3 Credit hours

36 Lecture hours

36 Lab hours

**101-184 - Principles of Accounting**

Introduces non-accounting students to basic accounting concepts. Topics include financial statements, how transactions affect a business, internal controls, business ethics, inventory, and financial decision-making. Credit for Prior Learning Available

3 Credit hours

36 Lecture hours

36 Lab hours