

ACCOUNTING (101)

101-102 Office Accounting

Credits: 3

Office Accounting is a basic course in accounting principles and bookkeeping procedures. Topics include journalizing and posting transactions, preparing worksheets, adjusting and closing entries, and preparing the financial statements. Emphasis is on the service enterprise and accounting for cash.

Aid Code: 10 - Associate Degree.

Complete Course Listing

101-105 Accounting Spreadsheets

Credits: 3

This course provides hands-on experience in reporting financial data utilizing a popular spreadsheeting program. The course focuses on the application of spreadsheeting software in the Accounting profession. A working knowledge of Microsoft Windows and a basic knowledge of the accounting cycle are recommended.

Aid Code: 10 - Associate Degree.

Co-requisites: 101-111

Complete Course Listing

101-109 Corporate Accounting II

Credits: 3

This is a continuation of Corporate Accounting I. This is a capstone course for fourth semester accounting students that offers a simulated work experience for a career in the accounting profession. Topics include an advanced study and preparation of corporate financial statements, corporate financial statement analysis, budgeting/forecasting, and an in-depth study of a Fortune 500 company.

Aid Code: 10 - Associate Degree.

Pre-requisites: (101-125) and (101-113)

Complete Course Listing

101-111 Accounting I

Credits: 4

This is an introductory course to the basic structure of accounting. Fundamental accounting concepts and principles are presented with their application to the analysis and recording of business transactions through the use of problems and a practice set. The course focus is on journalizing, posting, preparing financial statements, accounting for merchandisers, purchases, and banking transactions. A working knowledge of Microsoft Office is highly recommended.

Aid Code: 10 - Associate Degree.

Pre-requisites: (COMPASS Writing Skills, 070 or ACT English, 18 or ASSET Writing Skills, 44 or AccuPlacer Sentence Skills, 083 or Test Waived-College Degree or 831-103 or 831-103) and (COMPASS Reading Skills, 073 or ACT Reading, 16 or ASSET Reading Skills, 39 or AccuPlacer Reading Comp, 076 or Test Waived-College Degree or 838-104 or 838-104) and (COMPASS Pre-Algebra Skills, 044 or ACT Math, 17 or ASSET Numerical Skills, 40 or Test Waived-College Degree or 834-109 or 834-109 or (AccuPlacer Arithmetic, 089 or AccuPlacer Arithmetic, 065 and AccuPlacer Elem Algebra, 030))

Complete Course Listing

101-112 Accounting II

Credits: 4

Accounting II is a continuation of Accounting I. Account groups are studied for their composition, valuation, recognition, and appropriate accounting treatment. The accounting groups focused on are: receivables, inventory, fixed assets, and current liabilities. In addition, managerial/cost accounting concepts and principles, and cost-volume-profit analysis are introduced.

Aid Code: 10 - Associate Degree.

Pre-requisites: (101-111) and (804-123) and (103-128 or 103-106)

Complete Course Listing

101-113 Corporate Accounting I

Credits: 4

This course focuses on accounting for corporations. Topics include International Financial Reporting Standards, Sarbanes-Oxley, corporate financial statements, corporate investments, Statement of Cash Flows, debt and equity financing, capital budgeting, and a unit on partnerships. A comprehensive practice set allows students a practical application of accounting theories.

Aid Code: 10 - Associate Degree.

Pre-requisites: 101-112

Complete Course Listing

101-117 Accounting Fundamentals

Credits: 3

This course is an introduction to accounting from a non-accountant's perspective. Learning objectives emphasize general accounting terminology and concepts, the effects of transactions on financial statements, the relationships between financial statements, and the interpretation of financial statement information using an analytical approach.

Aid Code: 10 - Associate Degree.

Pre-requisites: (804-123 or 804-118)

Complete Course Listing

101-123 Income Tax Accounting

Credits: 4

Federal and state income tax laws are covered as related to the individual taxpayer. Emphasis is on learning to research and interpret tax laws and regulations. The student will study the law, then apply the law to illustrative cases and prepare appropriate tax forms.

Aid Code: 10 - Associate Degree.

Pre-requisites: (101-112)

Complete Course Listing

101-124 Applied Income Tax

Credits: 2

This course provides hands-on experience in preparing individual federal and state income tax returns for people in the community through the VITA program. Customer relations are an important component of this course.

Aid Code: 10 - Associate Degree.

Pre-requisites: 101-123

Complete Course Listing

2 Accounting (101)

101-125 Cost Accounting

Credits: 4

This course focuses on the study of cost accounting, blending theory with practical application of problems and case studies. Cost systems presented include the job order cost system and the process cost system. Emphasis is on cost accumulation using actual and standard costing, as well as managerial cost decision making.

Aid Code: 10 - Associate Degree.

Pre-requisites: (101-112) and (101-135)

Complete Course Listing

101-128 Supervised Occupational Experience - Accounting

Credits: 3

In this course, second-year students interview for accounting work-based learning placements within business and industry. Once selected, students will apply their knowledge and skills in an accounting work environment under the supervision of an employer.

Aid Code: 10 - Associate Degree.

Pre-requisites: (101-112) and (101-130) and (101-135) and (101-136)

Complete Course Listing

101-130 Accounting Information Systems

Credits: 3

This course helps students develop their professional judgment as accountants while studying the flow of information in an organization. Using scenarios, each transaction cycle is analyzed and studied for internal control weaknesses. Based on the analysis, the students are required to identify ways to strengthen any weakness identified. Students will learn flowcharting techniques and principles of system design.

Aid Code: 10 - Associate Degree.

Pre-requisites: 101-111

Complete Course Listing

101-131 Accounting Databases

Credits: 2

This course covers the development of a REA model of a business. The students learn Microsoft Access and then are divided into teams to develop an accounting information system using Access. The system is documented stressing the use of good internal controls. Emphasis is on teamwork and good design techniques. A working knowledge of Microsoft Windows is expected.

Aid Code: 10 - Associate Degree.

Pre-requisites: (101-130)

Co-requisites: (101-109)

Complete Course Listing

101-134

Credits: 2

In this course, second-year students interview for accounting work-based learning placements within business and industry. Once selected, students will apply their knowledge and skills in an accounting work environment under the supervision of an employer.

Aid Code: 10 - Associate Degree.

Pre-requisites: (101-112) and (101-130) and (101-135) and (101-136)

Complete Course Listing

101-135 Payroll Accounting

Credits: 2

This course emphasizes methods of computing wages and salaries, methods for keeping payroll records and the preparation of government reports. Included is a project requiring the student to record all the payroll information for a business during a three-month operating period.

Aid Code: 10 - Associate Degree.

Pre-requisites: (101-111) and (804-123)

Complete Course Listing

101-136 Computerized Accounting

Credits: 2

This course is designed to build the bridge between a manual accounting system and a computerized system, explaining the "behind-the-scenes" actions of the computerized system. A popular computerized accounting software package is used to record business transactions within a computerized system and produce financial statements and various other reports for management. This course is designed to provide the user with an intermediate level of proficiency in a computerized accounting software package.

Aid Code: 10 - Associate Degree.

Pre-requisites: 101-111

Complete Course Listing

101-137 Career Development in Accounting

Credits: 1

This course prepares students to use strategies for seeking, obtaining, and retaining employment in accounting and finance related positions. Students develop a job search plan, prepare a resume and cover letter, complete application forms, and prepare for job interviews. Students build a professional profile and finalize a personal portfolio. This course is intended for students who are in their final semester of the two year degree.

Aid Code: 10 - Associate Degree.

Complete Course Listing

101-150 AIPB Certified Bookkeeper Review

Credits: 3

This course is a preparatory course for the national American Institute of Professional Bookkeepers (AIPB) Certified Bookkeepers examination. Students will study adjusting entries, correction of accounting errors, payroll accounting, depreciation, inventory, and internal controls. Upon completion of this course, each student will have reviewed all six parts of the Certified Bookkeeper examination.

Aid Code: 10 - Associate Degree.

Pre-requisites: (101-111) and (101-112) and (101-135)

Complete Course Listing