

# ACCOUNTING (101)

Information provided includes course descriptions by subject only. For complete 2024-2025 programs/academic plans, please refer to Academic Programs (<http://catalog.blackhawk.edu/academics/>).

## 101-111 Accounting I

**Credits:** 1-4

This is an introductory course on 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 - undefined.

**Pre-requisites:** (804-134 or 804-113 or 804-114 or 804-118 or 804-189 or 834-109) or (Next Gen AccuPlacer Arithmetic, 272) or (Next Gen AccuPlacer Arithmetic, 257 and Next Gen AccuPlacer QRAS, 210) or (AccuPlacer Arithmetic, 89) or (AccuPlacer Arithmetic, 65 and AccuPlacer Elem Algebra, 30) or (SAT Mathematics, 390) or (ACT Math, 17) or (COMPASS Pre-Algebra Skills, 73) and (801-195 or 801-136 or 831-103) or (Next Gen AccuPlacer Writng, 255 or AccuPlacer Sentence Skills, 083 or SAT Writing, 330 or ACT English, 18 or COMPASS Writing Skills, 70 or Test Waived-College Degree) and (801-196 or 801-198 or 838-104) or (COMPASS Reading Skills, 073 or ACT Reading, 16 or Next Gen AccuPlacer Reading, 251 or ASSET Reading Skills, 39 or AccuPlacer Reading Comp, 076 or Test Waived-College Degree)

[Complete Course Listing](#)

## 101-112 Accounting II

**Credits:** 1-4

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 - undefined.

**Pre-requisites:** (101-111 and 804-134 or 804-118)

[Complete Course Listing](#)

## 101-113 Corporate Accounting

**Credits:** 1-4

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 - undefined.

**Pre-requisites:** 101-112

[Complete Course Listing](#)

## 101-123 Income Tax Accounting

**Credits:** 1-4

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 - undefined.

**Pre-requisites:** (101-112)

[Complete Course Listing](#)

## 101-124 Applied Income Tax

**Credits:** 1-2

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 - undefined.

**Pre-requisites:** 101-123

[Complete Course Listing](#)

## 101-125 Cost Accounting

**Credits:** 1-4

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 - undefined.

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

[Complete Course Listing](#)

## 101-130 Accounting Information Systems

**Credits:** 1-3

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 - undefined.

**Pre-requisites:** 101-111

[Complete Course Listing](#)

### 101-134 Accounting Internship

**Credits:** 1-2

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 - undefined.

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

Complete Course Listing

### 101-135 Payroll Accounting

**Credits:** 1-2

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 - undefined.

**Pre-requisites:** (101-111 and 804-134 or 804-118)

Complete Course Listing

### 101-136 Computerized Accounting

**Credits:** 1-2

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 - undefined.

**Pre-requisites:** 101-111

Complete Course Listing

### 101-141 Personal Finance

**Credits:** 1-3

This course examines personal financial planning topics and best practices. Areas covered include financial record keeping, budgeting, consumer credit, investing, purchasing real estate, insurance, tax planning, retirement planning, and estate planning. Using financial tools the student will learn how to develop and use a personal financial plan based on their own unique situation.

**Aid Code:** 10 - undefined.

Complete Course Listing

### 101-402 Bookkeeping I

**Credits:** 0.2-4

**Aid Code:** 47 - undefined.

Complete Course Listing

### 101-404 Accounting I

**Credits:** 0.2-3.5

**Aid Code:** 47 - undefined.

Complete Course Listing

### 101-407 Microcomputer Acctng

**Credits:** 0.1-8

**Aid Code:** 47 - undefined.

Complete Course Listing

### 101-440 AIB Accounting I

**Credits:** 0.2-4.5

**Aid Code:** 47 - undefined.

Complete Course Listing

### 101-452 AIB Analyzing Fin Statements

**Credits:** 0.1-4.5

**Aid Code:** 47 - undefined.

Complete Course Listing

### 101-453 Accounting Proc/Sm Business

**Credits:** 0.1-1

**Aid Code:** 47 - undefined.

Complete Course Listing