

# ACCOUNTING (ACCT)

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## ACCT-109 PAYROLL ACCOUNTING

### 2 credit hours, 2 contact hours (2 Lecture Hours Per Week)

This course has been developed to provide the student with a basic understanding of the calculations in payroll, the payroll records that are kept, and the laws pertaining to tax filing for payroll. This is a beginning course that involves computation and recording of payroll entries.

Fee: \$0.00

## ACCT-111 PRINCIPLES OF ACCOUNTING I

### 4 credit hours, 4 contact hours (4 Lecture Hours Per Week)

The first introductory accounting course for the student who wishes to pursue a career in the field of business. The student will become familiar with the role of the accountant and manager in service and merchandising businesses. The course will include the recording and reporting of business transactions and the measuring, planning, and controlling of business income, assets, and equities. Major emphasis will be placed on the sole proprietorship form of business organization.

Fee: \$0.00

## ACCT-112 PRINCIPLES OF ACCOUNTING II

### 4 credit hours, 4 contact hours (4 Lecture Hours Per Week)

A second semester course in accounting principles and concepts for the accounting or managerial student. The student will investigate the role of the accountant in partnerships and corporations, with emphasis on financial and cost-accounting concepts as well as branches and departments, and owner's equity.

*Requisite(s):* Must complete ACCT-111

Fee: \$0.00

## ACCT-113 QUICKBOOKS FOR ACCOUNTING

### 2 credit hours, 2 contact hours (2 Lecture Hours Per Week)

This accounting course will provide the student with an understanding of QuickBooks accounting. The student will receive instruction and experience with QuickBooks software through a simulated business scenario. Accounting principles and logical problem solving will be utilized. Instruction will include how to set up a business, maintain and use the software and generate financial reports.

*Requisite(s):* Must complete ACCT-111 or take concurrently

Fee: \$0.00

## ACCT-204 SM BUS TAX ACCOUNTING

### 2 credit hours, 2 contact hours (2 Lecture Hours Per Week)

An introductory tax course with emphasis placed on tax return preparation for small businesses. Accounting for taxable revenues and tax deductible expenses will be emphasized.

Fee: \$0.00

## ACCT-210 INCOME TAX ACCOUNTING

### 3 credit hours, 3 contact hours (3 Lecture Hours Per Week)

This course is an introductory tax course with emphasis placed on tax return preparation for businesses and individuals. Students will investigate laws involved in tax accounting with secondary emphasis on tax theory.

Fee: \$0.00

## ACCT-213 COST ACCOUNTING

### 3 credit hours, 3 contact hours (3 Lecture Hours Per Week)

A basic course in the theories and practices underlying the development of cost information for financial control and decision making. As manufacturing, service, and distribution establishments strive to enhance their profits and reduce consumer prices, the study and control of costs become increasingly important. The student will gain an understanding of techniques used to control cost for profit by management. This is an excellent course for the aspiring business administration and accounting major because it will give insight into the areas of profit and loss control.

*Requisite(s):* Must complete ACCT-112

Fee: \$0.00