

# ACCOUNTING (ACNT)

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## ACNT 1303

### Introduction to Accounting I

CRT HRS:3 LEC HRS:2 LAB HRS:2 OTH HRS:0

This course is a study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis is placed on understanding the complete accounting cycle and preparing financial statements, bank reconciliation, and payroll.

*Prerequisite:* None.

## ACNT 1304

### Introduction to Accounting II

CRT HRS:3 LEC HRS:2 LAB HRS:4 OTH HRS:0

This course is a study of accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized environment.

*Prerequisite:* ACNT 1303.

## ACNT 1329

### Payroll and Business Tax Accounting

CRT HRS:3 LEC HRS:2 LAB HRS:2 OTH HRS:0

This course is a study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment.

*Prerequisite:* ACNT 1303.

## ACNT 1331

### Federal Income Tax: Individual

CRT HRS:3 LEC HRS:2 LAB HRS:2 OTH HRS:0

This course is a study of the federal tax laws currently implemented by the IRS, providing a working knowledge of preparing income tax returns for the individual.

*Prerequisite:* ACNT 1303.

## ACNT 1374

### Computerized Accounting II

CRT HRS:3 LEC HRS:2 LAB HRS:2 OTH HRS:0

This course is a continuation of accounting study in a computerized environment.

*Prerequisite:* ACNT 1411.

## ACNT 1411

### Introduction to Computerized Accounting

CRT HRS:4 LEC HRS:2 LAB HRS:4 OTH HRS:0

This course is an introduction to utilizing the computer in maintaining accounting records, making management decisions, and processing common business applications with primary emphasis on a general ledger package.

*Prerequisite:* ACNT 1303, ITSC 1409 or COSC 1301.

## ACNT 1413

### Computerized Accounting Applications

CRT HRS:4 LEC HRS:2 LAB HRS:4 OTH HRS:0

This course is the use of the computer to develop and maintain accounting records and to process common business applications for managerial decision-making.

*Prerequisite:* None.

## ACNT 2266

### Practicum - Accounting

CRT HRS:2 LEC HRS:0 LAB HRS:0 OTH HRS:14

This course provides practical, general workplace training supported by an individualized learning plan developed by the employer, college, and student.

*Prerequisite:* Program Coordinator Approval.

## ACNT 2267

### Practicum - Accounting

CRT HRS:2 LEC HRS:0 LAB HRS:0 OTH HRS:14

This course provides practical, general workplace training supported by an individualized learning plan developed by the employer, college, and student.

*Prerequisite:* Program Coordinator Approval.

## ACNT 2309

### Cost Accounting

CRT HRS:3 LEC HRS:2 LAB HRS:2 OTH HRS:0

This course is a study of budgeting, cost analysis and cost control systems using traditional and contemporary costing methods and theories in decision making, including a detailed study of manufacturing cost accounts and reports, job order costing, and process costing. An introduction to alternative costing methods such as activity-based and just-in-time costing is included.

*Prerequisite:* ACCT 2301 and ACCT 2302.

## ACNT 2330

### Government and Not-for-Profit Accounting

CRT HRS:3 LEC HRS:2 LAB HRS:2 OTH HRS:0

This course is a study of basic concepts and techniques of fund accounting and financial reporting for governmental and not-for-profit entities. The accounting cycle for funds and account groups and related financial statements will also be covered.

*Prerequisite:* ACNT 1303.

## ACNT 2331

### Internal Control and Auditing

CRT HRS:3 LEC HRS:3 LAB HRS:0 OTH HRS:0

This course is the study of internal controls and auditing standards and processing used by internal auditors, managers, and independent public accountants.

*Prerequisite:* ACNT 1303.