

ACCOUNTING (ACCT)

ACCT 1100 – Fundamentals of Accounting 3 credit hours

This course introduces accounting fundamentals with emphasis on the procedures and practices used in business organizations. Major topics include the accounting cycle for service and merchandising companies, including end-of-period reporting. Credit is not applicable toward a degree or certificate if taken after ACCT 2400.

Schedule type: Independent Study, Lecture, Web

ACCT 1500 – Payroll Accounting 3 credit hours

This course emphasizes methods of computing earnings and deductions, preparation of payroll records, and journalizing payroll transactions. It includes the use of a 10-key calculator, with emphasis on performing addition, subtraction, multiplication, and division using the touch system.

Pre-requisite(s): ACCT 1100, ACCT 2400

Schedule type: Independent Study, Lecture, Web

ACCT 2010 – Principles of Accounting I 3 credit hours

This course covers the principles, techniques, and tools of accounting. Includes principles of collecting, summarizing, and reporting financial information for sole proprietorships.

Pre-requisite(s): MATH 0980

Schedule type: Independent Study, Lecture, Web

ACCT 2020 – Principles of Accounting II 3 credit hours

This course is a continuation of ACCT 2010. Partnerships, corporations, and analysis of financial statements.

Pre-requisite(s): ACCT 2010

Schedule type: Independent Study, Lecture, Online

ACCT 2100 – Computerized Accounting 3 credit hours

This course teaches the student to perform practical accounting applications using a computer. It includes major components of computerized accounting: general ledger, accounts receivable, accounts payable, and payroll.

Schedule type: Independent Study, Lecture, Web

ACCT 2150 – Managerial Accounting 3 credit hours

This course is an introduction to managerial accounting theory, tools and concepts, with emphasis on the techniques used to provide information for internal management decisions.

Pre-requisite(s): ACCT 2010, ACCT 2400

Schedule type: Independent Study, Lecture, Web

ACCT 2180 – Intro to Govt & Non-Profit Acc 3 credit hours

This course surveys the different types of fund accounting used by federal and local governments and not-for-profit organizations such as public universities, public hospitals, and charitable organizations. It examines the financial statements that these organizations are required to prepare and their budgeting process. It also contrasts not-for-profit accounting with commercial accounting.

Pre-requisite(s): ACCT 2020, ACCT 2400

Schedule type: Independent Study, Lecture, Web

ACCT 2200 – Tax Accounting 3 credit hours

In this course, students gain a fundamental understanding of personal income taxes and how they are computed. Students examine the federal income tax structure and apply income tax accounting to cases of individual and sole proprietorship taxation. They analyze federal income tax laws governing gross income, deductions, calculation of income tax rates, income tax credits, and the alternative minimum tax for individuals.

Pre-requisite(s): ACCT 2020, ACCT 2400

Schedule type: Independent Study, Lecture, Web

ACCT 2300 – Auditing Principles 3 credit hours

Lecture Hours: 3; Lab Hours 0 This covers the theory and procedures of (external) financial statement auditing including ethics and auditing standards generally accepted in the US.

Pre-requisite(s): ACCT 2020, ACCT 2400

Schedule type: Independent Study, Lecture, Web

ACCT 2330 – Auditing Principles 3 credit hours

This course covers the theory and procedures of (external) financial statement auditing including ethics and auditing standards generally accepted in the U.S.

Pre-requisite(s): ACCT 2020, ACCT 2400

Schedule type: Independent Study, Lecture, Web

ACCT 2400 – Principles of Fin Accounting 3 credit hours

This course is an introduction and financial reporting concepts and the significance of financial accounting information in decision-making. Emphasis is on the accounting cycle; assets, liabilities, and stockholders equity; and preparation of financial statements.

Schedule type: Independent Study, Lecture, Online, Web