

# ACTG - ACCOUNTING

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## ACTG 101 Accounting Procedures I. 3 Credits

Term Typically Offered: Fall, Spring

Introduces fundamental double-entry accounting concepts and terminology for a service-oriented enterprise. Emphasizes the analysis and recording of business transactions including adjusting and closing entries and financial statements. Covers procedures for banking and cash funds and the preparation of payroll and employer payroll taxes. Includes the study of accounting for a merchandising concern with the use of special journals.

Lecture Hours 3

Department: Business Management - COT

## ACTG 102 Accounting Procedures II. 3 Credits

Term Typically Offered: Fall, Spring

Prerequisite(s): ACTG 101.

Introduces accounting for notes payable and receivable as well as valuation for receivables, inventories, and plant assets. Introduces advanced accounting topics including accounting procedures for corporations, statement of cash flows, analysis of financial statements, and an overview of departmental and manufacturing accounting.

Lecture Hours 3

Department: Business Management - COT

## ACTG 103 Accounting Procedures III. 3 Credits

Term Typically Offered: Fall, Spring

Prerequisite(s): ACTG 102.

Introduces advanced accounting topics. Includes voucher systems, accounting procedures for partnerships and corporations, statement of cash flows, analysis of financial statements, and an overview of departmental and manufacturing accounting.

Lecture Hours 3

Department: Business Management - COT

## ACTG 125 QuickBooks. 3 Credits

Prerequisite(s): ACTG 101.

Studies QuickBooks, an accounting system for small-business owners and bookkeepers. Topics of this course include creating a company, setting up company lists, editing a preset chart of accounts, entering opening balances, entering sales and invoices, receiving payments and making deposits, handling expenses and bills, working with bank accounts, analyzing financial data, tracking and paying sales tax, managing inventory, and preparing payroll.

Lecture Hours 3

Department: Business Management - COT

## ACTG 180 Payroll Accounting. 3 Credits

Term Typically Offered: Fall, Spring

Prerequisite(s): ACTG 101.

Introduces the various aspects of the Fair Labor Standards Act and other laws that affect payroll operations and employment practices. Emphasizes the methods of computing wages and salaries, the methods of keeping records, and the preparation of government reports. Includes a project requiring students to record all of the payroll information for a business.

Lecture Hours 3

Department: Business Management - COT

## ACTG 205 Computerized Accounting. 3 Credits

Term Typically Offered: Fall, Spring

Prerequisite(s): ACTG 101.

Uses a hands-on approach to emulate commercial software packages. Provides a capstone experience as students complete the accounting cycle for merchandise or service businesses including entries for voucher systems, departmentalized accounting, financial statement analysis, depreciation, inventory, and payroll. Offered ONLY Online.

Lecture Hours 3

Department: Business Management - COT

## ACTG 211 Income Tax Fundamentals. 3 Credits

Term Typically Offered: Spring

Prerequisite(s): ACTG 102.

Presents an overview of the U.S. Federal taxation process. This course leads the student through the basic terminology, principles, concepts, and procedures pertaining to individual, sole proprietorship, partnership, and corporate requirements of the Federal Internal Revenue Service. Material is presented using a forms approach, incorporating a computerized Learning Management System (LMS).

Lecture Hours 3

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