

# ACTG - ACCOUNTING

## 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: Computer Technologies - 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: Computer Technologies - 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: Computer Technologies - 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

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## ACTG 130 Applied Acctng & Decision Mkg. 3 Credits

Term Typically Offered: Fall, Spring

3cr. Explores accounting for QuickBooks desktop version. Topics covered include accrual accounting concepts, business management decisions, determining weak points in a business, creating and analyzing financial reports, understanding inventory valuation and working capital management, and using QuickBooks to anticipate for future business needs. Offered ONLY Online.

Lecture Hours 3

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## 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

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## 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

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## 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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## ACTG 215 End of Govt & Not Profit Acct. 3 Credits

Term Typically Offered: Spring

3cr. Explores accounting for governmental and nonprofit organizations. Topics covered include objectives and principles of accounting for governmental entities, differences between business and government accounting, modified and accrual accounting, transactions for the general fund, special revenue funds, capital projects funds, debt service funds, permanent funds, proprietary funds (enterprise and internal service), and fiduciary funds. The impact of FASB and GASB on reporting for colleges and universities, governmental entities and other nonprofit organizations is reviewed. Offered ONLY Online.

Lecture Hours 3

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## ACTG 250 Accounting Capstone. 3 Credits

Term Typically Offered: Spring

Prerequisite(s): Consent of instructor.

3cr. Focuses on a culmination to all course work done in accounting core; this is a preparation class for the accounting workplace. Course will utilize accounting software to apply learned technical skills. This course requires completion of a comprehensive project in financial accounting, ratio analysis and spreadsheet utilization. Offered ONLY Online.

Lecture Hours 3

Department: Computer Technologies - COT