

## Accounting

### **ACCT 2000 Special Topics**

*Prerequisites: ACCT 2113 and by evaluation. § Criteria for evaluation is in division office.*

VARIABLE 1-3 Credits The student will demonstrate specified competencies in subjects not included in other accounting courses, but which are beneficial in providing a better understanding of the field. A specific topic is announced for each offering. Enrollment may be repeated with a change in subject matter.

### **ACCT 2113 Accounting I/Financial**

*Prerequisites: MATH 0313 or adequate math placement and ENGL 0203 or adequate placement score, or by meeting determined placement measures.*

3 Credits Students will demonstrate an understanding of basic accounting concepts, theories, and procedures and their effects on the financial reporting and analysis of a business.

### **ACCT 2123 Accounting II/Managerial**

*Prerequisites: Completion of ACCT 2113 with a grade of "C" or better.*

3 Credits A continuation of ACCT 2113. Students will demonstrate an understanding of managerial accounting concepts by properly classifying basic cost elements, allocating these costs to the manufacturing processes of a product, performing cost-volume-profit analysis, preparing operating and capital budgets, analyzing the decision-making process, and making business decisions.

### **ACCT 2213 Accounting in Quickbooks**

*Prerequisites: ACCT 2113*

3 Credits This course is designed for students who are seeking an Associate in Applied Science - Business Degree. It generally will not transfer to four-year public colleges or universities. Students will demonstrate the use of the computer to complete accounting problems utilizing QuickBooks. This course satisfies the computer proficiency requirement.

### **ACCT 2403 Income Tax Accounting**

*Prerequisites: ACCT 2113*

3 Credits This course is designed for students seeking an Associate in Applied Science in Business-Accounting Option. It generally will not transfer to four-year public colleges or universities. Students will demonstrate their understanding of concepts of federal income taxation of individuals by (1) determining gross income, (2) identifying and computing allowable deductions for and from adjusted gross income, and (3) computing the tax liability.