

COURSE DESCRIPTIONS BY COURSE DISCIPLINE PREFIX

ACC ACCOUNTING

ACC-115	College Accounting	4 (3-2)	AND
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Prerequisites: None

Corequisites: None

This course introduces basic accounting principles for a business. Topics include the complete accounting cycle with end-of-period statements, bank reconciliation, payrolls, and petty cash. Upon completion, students should be able to demonstrate an understanding of accounting principles and apply those skills to a business organization. (2003 FA)

ACC-120	Prin of Financial Accounting	4 (3-2)	Fall Spring Summer
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Prerequisites:

COURSE DESCRIPTIONS

ACC-220 Intermediate Accounting I 4 (3-2) Fall

Prerequisites: ACC-120^S, ACC-121^L

Corequisites: None

This course is a continuation of the study of accounting principles with in-depth coverage of theoretical concepts and financial statements. Topics include generally accepted accounting principles and extensive analysis of balance sheet components. Upon completion, students should be able to demonstrate competence in the conceptual framework underlying financial accounting, including the application of financial standards.(2006 SP)