

Accounting (ACC)

Prerequisites for courses in this department are not automatically waived for College Guest students and students with a bachelor's degree or higher from a U.S. institution.

ACC 1500 Accounting for the Small Business

Owner3 Credit Hours

Equivalent: ACC 1110

ESL Placement Level: For English-as-a-Second-Language (ESL) students, placement into ESL 2510 or higher.

This course is designed for the non-accountant business owner.

The student will study accounting procedures and applications for small businesses. Topics include bookkeeping for the small business, accounting systems for the small business, understanding of financial statements, overview of inventory management, survey of small business owner tax concerns and accounting concepts relating to financing the small business. BILLABLE CONTACT HOURS: 3

ACC 1800 Accounting Procedures2 Credit Hours

ESL Placement Level: For English-as-a-Second-Language (ESL) students, placement in ESL 2520.

This course presents general accounting procedures. Students will study the accounting equation, emphasizing the process of analyzing and recording financial information using the double-entry accounting system. Coverage includes the recording of basic transactions and adjustments for both service and merchandising concerns. BILLABLE CONTACT HOURS: 2

ACC 1803 Payroll Accounting 2 Credit Hours

Equivalent: ACC 2230 | ACC 2230

ESL Placement Level: For English-as-a-Second-Language (ESL) students, placement into ESL 2510 or higher.

Prerequisite: ACC 1500 or ACC 1800 with a 'C' or better within the last three years.

Note: Prerequisites for courses in this department are not automatically waived for College Guest students and students with a bachelor's degree or higher from a U.S. institution.

This course provides an overview of payroll, record-keeping regulations, reporting requirements, accounting procedures and federal labor laws. The course includes computations of gross wages, salaries, mandatory deductions of federal, state and local taxes, and optional deductions. Also covered is employer related taxes and preparation of various payroll tax forms. BILLABLE CONTACT HOURS: 2

ACC 1805 Accounting with Quickbooks2 Credit Hours

ESL Placement Level: For English-as-a-Second-Language (ESL) students, placement into ESL 2510 or higher.

Prerequisite: ACC 1500 or ACC 1800 with a 'C' or better within the last three years.

Note: Prerequisites for courses in this department are not automatically waived for College Guest students and students with a bachelor's degree or higher from a U.S. institution.

This course will expose students to the popular accounting software, Quickbooks. The course reinforces basic accounting procedures through the use of Quickbooks. The student will use Quickbooks to enter accounts receivable and accounts payable transactions and to generate financial reports. BILLABLE CONTACT HOURS: 2

ACC 1810 Principles of Financial Accounting ... 4 Credit Hours

Equivalent: ACC 2510

ESL Placement Level: For English-as-a-Second-Language (ESL) students, placement in ESL 2520.

Prerequisite: ACC 1800 with a 'C' or better within the last three years.

MAT 1125 or MAT 1125E with a 'C' or better (or placement into MAT 1150 or higher) within the last three years.

Note: Prerequisites for courses in this department are not automatically waived for College Guest students and students with a bachelor's degree or higher from a U.S. institution.

This course reviews basic financial accounting principles covering the accounting cycle. Topics include: cash, receivables and payables, inventory valuation, fixed and intangible assets valuation, current and long term liabilities, and owner's equity. Internal control and financial statement analysis is also considered. Emphasis is placed on the corporate form of ownership. BILLABLE CONTACT HOURS: 4

ACC 1820 Principles of Managerial Accounting 4 Credit Hours

Equivalent: ACC 2520

ESL Placement Level: For English-as-a-Second-Language (ESL) students, placement in ESL 2520.

Prerequisite: ACC 1810 with a 'C' or better within the last three years.

Note: Prerequisites for courses in this department are not automatically waived for College Guest students and students with a bachelor's degree or higher from a U.S. institution.

This course emphasizes the managerial aspects of cost accounting for manufacturing and service entities. Managerial topics will include: cost terms and behavior, determination of the cost of goods manufactured and sold, job order and process cost accounting, cost-volume-profit analysis, variable costing, profit planning and budgeting, standard costs and variance analysis, capital budgeting, and the Statement of Cash Flows. BILLABLE CONTACT HOURS: 4

ACC 2070 Cost Accounting 4 Credit Hours

Equivalent: ACC 2040 | ACC 2020

ESL Placement Level: For English-as-a-Second-Language (ESL) students, placement in ESL 2520.

Prerequisite: ACC 1820 with a 'C' or better within the last three years.

Note: Prerequisites for courses in this department are not automatically waived for College Guest students and students with a bachelor's degree or higher from a U.S. institution.

This intermediate level course reviews and further develops material presented in Managerial Accounting. Additional topics presented include: activity based costing, quality and just-in-time issues, the theory of constraints, pricing decisions and cost management, cost allocation, management control systems and performance measurement. BILLABLE CONTACT HOURS: 4

ACC 2210 Computerized Accounting 3 Credit Hours

Equivalent: ACC 2710

ESL Placement Level: For English-as-a-Second-Language (ESL) students, placement in ESL 2520.

Prerequisite: ACC 1810 with a 'C' or better within the last three years and CIS 1050.

Note: Prerequisites for courses in this department are not automatically waived for College Guest students and students with a bachelor's degree or higher from a U.S. institution.

The student will be exposed to microcomputer skills as used in accounting and business. The course reinforces financial accounting concepts and procedures through use of personal computers and popular commercial software. The student will use a commercial general ledger software package to cover topics such as: the general ledger, accounts receivable, accounts payable, payroll, adjusting and closing entries. The student will use spreadsheets and/or other appropriate software for report preparation and solution of typical accounting related problems. BILLABLE CONTACT HOURS: 3

ACC 2501 Special Topics in Accounting 1-4 Credit Hours

ESL Placement Level: For English-as-a-Second-Language (ESL) students, placement in ESL 2520.

Prerequisite: The prerequisite for a special topics section will depend on the content of that section. Refer to the specific section using OCC's online system for a description of the current course and its associated prerequisites.

Note: Prerequisites for courses in this department are not automatically waived for College Guest students and students with a bachelor's degree or higher from a U.S. institution.

Students will be introduced to a particular contemporary topic or in accounting that is relevant in today's business environment. Refer to the specific section using OCC's online system for current topics. BILLABLE CONTACT HOURS: 1 - 4

ACC 2502 Special Topics in Accounting 1-4 Credit Hours

ESL Placement Level: For English-as-a-Second-Language (ESL) students, placement in ESL 2520.

Prerequisite: The prerequisite for a special topics section will depend on the content of that section. Refer to the specific section using OCC's online system for a description of the current course and its associated prerequisites.

Note: Prerequisites for courses in this department are not automatically waived for College Guest students and students with a bachelor's degree or higher from a U.S. institution.

Students will be introduced to a particular contemporary topic or in accounting that is relevant in today's business environment. Refer to the specific section using OCC's online system for current topics. BILLABLE CONTACT HOURS: 1 - 4

ACC 2503 Special Topics in Accounting 1-4 Credit Hours

ESL Placement Level: For English-as-a-Second-Language (ESL) students, placement in ESL 2520.

Prerequisite: The prerequisite for a special topics section will depend on the content of that section. Refer to the specific section using OCC's online system for a description of the current course and its associated prerequisites.

Note: Prerequisites for courses in this department are not automatically waived for College Guest students and students with a bachelor's degree or higher from a U.S. institution.

Students will be introduced to a particular contemporary topic or in accounting that is relevant in today's business environment. Refer to the specific section using OCC's online system for current topics. BILLABLE CONTACT HOURS: 1 - 4