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## PDF ACCOUNTING

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include discussions of the latest developments in the accounting profession and practice.

### **ACC 241 Intermediate Accounting II 4.0 UNITS**

This course is a continuation of Accounting 240, Intermediate Accounting I. It covers Long-Lived Assets, Long-Term Liabilities, Stockholders' Equity, Financial Statement Preparation and Analysis.

### **ACC 121 Principles of Accounting I 3.0 UNITS**

Previous accounting knowledge is not required. The course covers the entire accounting cycle from analysis of transactions, journalizing, posting, worksheets, preparation of financial statements, closing entries, post-closing trail balance and reversing entries. Also introduced are the accounting principles as applied in the United States (GAAP). Emphasis is placed on practical applications of accounting procedures as well as conceptual comprehension of accounting principles used in both service- and product-related businesses. Led by faculty, lab hours are used to reinforce topics covered in lecture. Students also participate in group work and complete projects.

### **ACC 211 Computerized Accounting 3.0 UNITS**

An introduction to the construction and implementation of computerized accounting systems used to accurately document, record and summarize financial information. The course emphasizes how such systems safeguard the assets of the client and ensure the integrity of the reporting system. Students will use source documents as a means of developing an information base. Students will design special journals and voucher systems as a means of facilitating recording functions and they will also develop a subsidiary ledger for purposes of recording secondary information. The course will conclude with students operating a fully-integrated computerized general ledger system that may be applied to the accounting needs of individuals, organizations and small business enterprises. Students will also independently complete computer laboratory projects using specialized computer software.

### **ACC 221 Principles of Accounting II 3.0 UNITS**

Continuation of Principles of Accounting I, emphasizing accounting applications for partnerships, corporations, and manufacturing. A survey of cost accounting and budgetary procedures including the preparation and use of financial information needed for management planning and decision-making. Led by faculty, lab hours are used to reinforce topics covered in lecture. Students also participate in group work and complete projects.

### **ACC 224 Federal Taxation 3.0 UNITS**

A study of Federal Income Tax law and its practical application in the preparation of tax forms for the individual, partnerships, and corporations.

### **ACC 226 Auditing 3.0 UNITS**

This course will cover the theory of auditing principles and standards employed by the external and internal auditor. These standards are based on generally- accepted auditing standards and the related literature of the American Institute of Certified Public Accountants. Emphasis is on Auditing procedures.

### **ACC 228 Cost Accounting 3.0 UNITS**

Examines cost accounting information systems; cost of materials, labor and manufacturing expenses, standards, and cost controls; direct costing and cost analysis.

### **ACC 240 Intermediate Accounting I 4.0 UNITS**

This course presents a balanced approach to the treatment of conceptual and procedural problems in accounting. The course explains the rationale behind business transactions and addresses the accounting and reporting of those transactions. The course will