

ACCOUNTING (ACCPT)

Courses

ACCPT-101 BASIC ACCOUNTING I 3 Credits

This course is an introduction to accounting procedures for individual proprietorship businesses. Emphasis is on the accounting cycle, double-entry accounting, payroll, and procedures for handling transactions associated with both service and merchandising businesses. Students will practice proper accounting procedures manually and/or on spreadsheet software. It is also helpful to those who want to upgrade business skills for improved employability. Cross-listed with GNBPT-101.

ACCPT-102 BASIC ACCOUNTING II 3 Credits

This course is a continuation of Basic Accounting I. Emphasis is on the accounting cycle, double-entry accounting, bad debts, merchandise inventory, fixed assets, depreciation, voucher system, departmental accounting, and manufacturing accounting in general associated with both service and merchandising businesses. Students will practice proper accounting procedures manually and/or on spreadsheet software. It is also helpful to those who want to upgrade business skills for improved employability. Pre-requisite: ACCPT-101 with a grade of 'C-' or higher.

ACCPT-105 PAYROLL ACCOUNTING 3 Credits

Payroll accounting systems, procedures, and time-keeping methods to comply with current laws and regulations. A comprehensive 'real-life' project will play a significant role in this course. Pre-requisite: ACCPT-101 or AC-231.

ACCPT-190 DIRECTED STUDY IN ACCOUNTING 1-6 Credits

ACCPT-191 WORKSHOP IN ACCOUNTING 1-6 Credits

ACCPT-192 SPECIAL TOPICS IN ACCOUNTING 1-6 Credits

ACCPT-214 COMPUTERIZED ACCOUNTING I 3 Credits

Introduction to computerized accounting using current accounting software. The course integrates the normal accounting cycle for a service and merchandise business into a computerized information system. Topics include accounts receivable, accounts payable, bank reconciliations, and end-of-period procedures. Pre-requisite: ACCPT-101 or equivalent.

ACCPT-215 COMP ACCOUNTING II 3 Credits

This course goes in depth teaching computer accounting with QuickBooks Online. This accounting information system will illustrate how to record accounting transactions for a service/merchandising company. The student will complete an in-depth practice set that will closely simulate the duties of a bookkeeper for a small business in the real world. Accounting topics covered are chart of accounts, accounts receivable, accounts payable, inventory, payroll, and financial statements. Pre-requisite: ACCPT-214 with a grade of 'C-' or higher.

ACCPT-231 PRINCIPLES OF ACCOUNTING I 3 Credits

Surveys accounting principles, practices, and decision making in organizations. Addresses topics of managerial, financial, not-for-profit, taxation, and international accounting. Develops and applies analytic accounting skills and techniques to management decision making. Continued in AC-232 Principles of Accounting II. Cross-listed with AC-231.

ACCPT-232 PRINCIPLES OF ACCOUNTING II 3 Credits

A continuation of AC-231. Pre-requisite: A grade of 'C-' or better in AC-231 or ACCPT-231. Crosslisted with AC-232.

ACCPT-234 MANAGERIAL ACCOUNTING FOR THE HOSPITALITY INDUSTRY 3 Credits

This course is an introduction to basic financial accounting concepts and practice applicable to resort and hospitality organizations using the industry's uniform system of accounting. Key accounting concepts and the selective application of its most effective strategies and tactics are mission critical factors for most hospitality operations. Students participate in real-world, hands-on managerial accounting in a hospitality setting.

ACCPT-235 COST ACCOUNTING 3 Credits

This course provides a study of budgeting and cost control systems including a detailed study of manufacturing cost accounts and reports, job order costing, and process costing. It includes an introduction to alternative costing methods such as activity based and just-in-time costing as well as historical cost systems, work in process inventories, material and labor control, multiple products, budgeting, applying overhead, standard costs, direct costs, evaluating profit performance, and distribution costs. These courses are offered at the 200 level with an option to take at the 300 level with a research project in addition to the 200 level course load. Prerequisite: ACCPT-231.

ACCPT-236 MANAGEMENT ACCOUNTING IN HEALTHCARE ORGANIZATIONS 3 Credits

This course focuses on the financial management of healthcare organizations and covers concepts in managerial accounting and finance that are critical to decision-making. These topics include evaluation of capital investment decisions, sources of financing, managerial accounting concepts (including cost behavior, profit analysis, and incremental analysis), reimbursement under various third-party payer environments, cost allocation and government program reporting. Pre-requisite: AC-231.

ACCPT-260 ACCOUNTING INFORMATION SYSTEMS 3 Credits

The objective of this course is to become familiar with how accounting information systems should function, regardless of the particular software used. This course emphasizes the practical application of accounting information systems concepts and will lead to understanding accounting information systems risks and controls so that you are capable of helping to solve issues related to the system or assist in implementing a new system. Quickbooks and Excel are an integral part of this course. During the course of the semester, students will engage in hands on problem solving through the use of technology as an analytical tool. These courses are offered at the 200 level with an option to take at the 300 level with a research project in addition to the 200 level course load. Prerequisite: ACCPT-231.

ACCPT-280 BASIC AUDIT SUPPORT 3 Credits

This course is designed to provide an introduction to basic auditing and audit support functions. The objectives include becoming familiar with principles and practices used by public accountants and internal auditors in examining financial statements and supporting data. Students will be studying the techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information. Ethical and legal aspects and considerations are also emphasized. Pre-requisite: AC-232.

ACCPT-285 BASIC INCOME TAX PREPARATION 3 Credits

This course will provide students with the basic knowledge to prepare and file individual and business taxes, by using a step by step approach and real-world examples to reinforce their knowledge. The main focus of this class will be the individual income tax return and the sole proprietor business tax return including the schedule C. The tax return is broken down by tax entities and then by subject in order of the tax forms in easy to follow step-by-step instructions. Students will complete examples of returns using actual tax forms. Pre-requisite: ACCPT-101.

ACCPT-290 DIRECTED STUDY IN ACCOUNTING 1-6 Credits

ACCPT-291 WORKSHOP IN ACCOUNTING 1-6 Credits

ACCPT-292 SPECIAL TOPICS IN ACCOUNTING 1-6 Credits

ACCPT-294 INTERNSHIP IN BOOKKEEPING 1-12 Credits

Internship in Bookkeeping.

ACCPT-294A INTERNSHIP IN BOOKKEEPING I 1-6 Credits

Internship in Bookkeeping.

ACCPT-294B INTERNSHIP IN BOOKKEEPING II 1-6 Credits

Continuation of ACCPT-294A as a 200-level Internship in Bookkeeping.

ACCPT-294C INTERNSHIP IN BOOKKEEPING III 1-6 Credits

Continuation of ACCPT-294B as an intermediate 200-level Internship in Bookkeeping.

ACCPT-294D INTERNSHIP IN BOOKKEEPING IV 1-6 Credits

Continuation of ACCPT-294C as an intermediate to advanced 200-level Internship in Bookkeeping.

ACCPT-299 BOOKKEEPING/ACCOUNTING CAPSTONE 3 Credits

This course is a required course for the Bookkeeping/Accounting program. Students will review and practice all the financial accounting skills learned throughout the program. In-depth study of the key accounting functions required for companies with up to 100 employees; includes adjustments and error correction, payroll and depreciation, inventory accounting, internal controls, and fraud prevention. This course helps prepare students for the American Institute of Professional Bookkeepers (AIPB) Professional Bookkeeping Certification and the AIPB independently graded practice tests will serve as the required Technical Skills Assessment (TSA). This is the final course in the Bookkeeping/Accounting program and should be taken during the student's last term.