

# ACC

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## Courses

### **ACC 101 Financial Accounting**

**3 Credits. 2 Lecture Hours. 2 Lab Hours.**

An introduction to financial accounting and financial reporting for business entities. Topics include: the accounting cycle, inventories, cash, receivables, plant assets, current liabilities, stock transactions, long-term liabilities, and cash flows.

Prerequisites: None

Ohio Transfer Assurance Guide Approved

### **ACC 102 Managerial Accounting**

**3 Credits. 2 Lecture Hours. 2 Lab Hours.**

An introduction to managerial accounting for business entities. Topics include: job-order and process costing, cost behavior and cost-volume-profit analysis, activity based costing, budgeting, standard costs, performance evaluation, relevant costs and capital budgeting.

Prerequisites: ACC 101

Ohio Transfer Assurance Guide Approved

### **ACC 110 Accounting Information Systems**

**2 Credits. 2 Lecture Hours. 0 Lab Hour.**

A course on documentation, design, and operation of accounting information systems. Topics include: internal control, business processes, flowcharting, developing an accounting information system, and evaluating accounting software.

Prerequisites: ACC 101

### **ACC 115 Accounting Software Applications: Sage (Peachtree)**

**2 Credits. 1 Lecture Hour. 2 Lab Hours.**

A course on processing business transactions using Sage Accounting (Peachtree) software. Topics include: processing information; internal controls; reports; and activities related to the sales and cash receipts cycle, the purchases and cash disbursements cycle, and the payroll cycle.

Prerequisites: ACC 101

### **ACC 121 Computerized Bookkeeping: QuickBooks 1**

**1 Credit. 0 Lecture Hour. 2 Lab Hours.**

A course on processing transactions for small businesses using QuickBooks accounting software. Topics include: processing banking, customer, vendor, inventory, and payroll transactions; and generating and customizing financial reports. The course is delivered in a 7-week schedule.

Prerequisites: ACC 101

### **ACC 122 Computerized Bookkeeping: QuickBooks 2**

**1 Credit. 0 Lecture Hour. 2 Lab Hours.**

A continuation of ACC 121. Topics include: setting up a new company, processing transactions for the entire accounting cycle of service companies and merchandising corporations, processing bad debts, processing credit card sales, and budgeting. The course is delivered in a 7-week schedule.

Prerequisites: ACC 101

### **ACC 130 Payroll Procedures**

**3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on payroll accounting and procedures. Topics include: payroll regulations and record keeping; computations of gross pay, employee withholdings and employer payroll taxes; and preparation of payroll tax returns.

Prerequisites: ACC 101

### **ACC 135 Financial Statement Analysis**

**2 Credits. 2 Lecture Hours. 0 Lab Hour.**

A course on understanding and interpreting corporate annual reports. Topics include: trend analysis, common-size statements, and ratio analysis.

Prerequisites: ACC 101

### **ACC 140 Fund Accounting for Non-profit Organizations**

**3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on principles and practices of accounting for non-profit organizations including government entities, school systems, colleges and universities, and charitable and religious organizations. Topics include: transaction analysis, appropriations, encumbrances, budgeting, and financial reporting.

Prerequisites: ACC 101

### **ACC 175 Federal Taxation: Individuals**

**3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on federal income taxation as it relates to individual taxpayers. Topics include: elements of the tax formula, tax issues associated with self-employment, and depreciation. Students prepare multiple tax returns and related schedules.

Prerequisites: None

**ACC 180 Federal Taxation: Business****3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on federal income taxation as it relates to corporations, partnerships, and S corporations. Topics include: the elements of the tax formula, advanced tax issues, and property transactions. Students prepare multiple tax returns and related schedules.

Prerequisites: None

**ACC 185 State and Local Taxation****3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on state and local income taxes, including payroll and unemployment taxes. Topics include: income and personal taxes, real estate taxes, sales and use taxes, and multi-state taxation. Students prepare multiple tax returns and related schedules.

Prerequisites: ACC 101

**ACC 191 Part-Time Cooperative Education 1: Accounting****1 Credit. 1 Lecture Hour. 20 Lab Hours.**

Students seeking an associate's degree participate in their first part-time field learning experience related to their degree. Students are expected to register for academic courses during the same semester. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: BUS 190

**ACC 192 Part-Time Cooperative Education 2: Accounting****1 Credit. 1 Lecture Hour. 20 Lab Hours.**

Students seeking an associate's degree participate in their second part-time field learning experience related to their degree. Students are expected to register for academic courses during the same semester. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 191

**ACC 193 Part-Time Cooperative Education 3: Accounting****1 Credit. 1 Lecture Hour. 20 Lab Hours.**

Students seeking an associate's degree participate in their third part-time field learning experience related to their degree. Students are expected to register for academic courses during the same semester. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 192

**ACC 194 Part-Time Cooperative Education 4: Accounting****1 Credit. 1 Lecture Hour. 20 Lab Hours.**

Students seeking an associate's degree participate in their fourth part-time field learning experience related to their degree. Students are expected to register for academic courses during the same semester. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 193

**ACC 195 Part-Time Cooperative Education 5: Accounting****1 Credit. 1 Lecture Hour. 20 Lab Hours.**

Students seeking an associate's degree participate in their fifth part-time field learning experience related to their degree. Students are expected to register for academic courses during the same semester. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 194

**ACC 196 Part-Time Cooperative Education 6: Accounting****1 Credit. 1 Lecture Hour. 20 Lab Hours.**

Students seeking an associate's degree participate in their sixth part-time field learning experience related to their degree. Students are expected to register for academic courses during the same semester. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 195

**ACC 198 First Year Special Topics in Accounting****1-9 Credits. 0 Lecture Hour. 0 Lab Hour.**

A course on selected topics related to accounting that gives students opportunities to study information not currently covered in other courses. Grades issued are A, B, C, D, or F.

Prerequisites: Vary by section

**ACC 199 First Year Independent Project in Accounting****1-9 Credits. 0 Lecture Hour. 0 Lab Hour.**

A project related to Accounting that is completed by one or more students to meet specific educational goals. Projects must have prior approval and supervision by Accounting faculty. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: Vary by section

**ACC 201 Intermediate Accounting 1****4 Credits. 4 Lecture Hours. 0 Lab Hour.**

A course on theory and techniques of financial accounting. Topics include: preparing required financial statements and disclosures; accounting for cash, accounts and notes receivable, inventory, plant and equipment, and intangible assets; analyzing financial statements; and international standards.

Prerequisites: ACC 101

**ACC 202 Intermediate Accounting 2****3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A continuation of ACC 201. Topics include: liabilities, stockholders' equity, investments, revenue recognition, income taxes, pension, leases, changes and disclosures in financial reporting, international standards, and analyzing financial statements.

Prerequisites: ACC 201

**ACC 210 Cost Accounting****3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on principles and practices of cost accounting related to manufacturing and services businesses. Topics include: overhead rates, absorption and variable costing, job-order and process costing, standard costing and variance analysis, joint costs, cost allocations, and cost management.

Prerequisites: ACC 102

**ACC 221 Volunteer Income Tax Assistant 1****3 Credits. 2 Lecture Hours. 2 Lab Hours.**

A course on preparing federal and state income tax returns for low income and elderly taxpayers under the Internal Revenue Service's Volunteer Income Tax Assistant (VITA) and Tax Counseling for the Elderly (TCE) programs. Students must pass the Basic Level Certified VITA Volunteer exam to earn credit for this course.

Prerequisites: ACC 175

**ACC 222 Volunteer Income Tax Assistant 2****3 Credits. 1 Lecture Hour. 4 Lab Hours.**

A service learning course on preparing federal income tax returns under the Internal Revenue Service's Volunteer Income Tax Assistant (VITA) program. Topics include: tax interviews, assisting in tax return preparation for students and community members, and preparing for Advanced Level VITA Volunteer certification.

Prerequisites: ACC 221

**ACC 230 Professional Ethics for Accountants****3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on the ethical obligations of accountants. Topics include: codes of conduct of various professional accounting organizations, accounting scandals, and ethical decision-making.

Prerequisites: ACC 201

**ACC 240 Bookkeeping Certification Review****4 Credits. 4 Lecture Hours. 0 Lab Hour.**

A course that prepares students for the American Institute of Professional Bookkeepers Certified Bookkeeper examination. Topics include: adjusting entries, correcting accounting errors, payroll, depreciation, inventory, and internal controls and fraud prevention.

Prerequisites: ACC 102 and ACC 130

**ACC 250 Advanced Taxation****3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on advanced taxation concerns such as tax research; tax returns required for trusts, estates, and nonprofit organization; and requirements for professional tax preparers.

Prerequisites: ACC 180

**ACC 270 Auditing****4 Credits. 4 Lecture Hours. 0 Lab Hour.**

A course on the objectives of auditing and assurance services. Topics include: impact of the Sarbanes-Oxley Act on the auditing profession, audit reports, auditing standards, professional ethics, evidence, audit planning and testing, and internal controls and systems documentation.

Prerequisites: ACC 201

**ACC 291 Full-Time Cooperative Education 1: Accounting****2 Credits. 1 Lecture Hour. 40 Lab Hours.**

Students seeking an associate's degree participate in their first full-time field learning experience related to their degree. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: BUS 190

**ACC 292 Full-Time Cooperative Education 2: Accounting****2 Credits. 1 Lecture Hour. 40 Lab Hours.**

Students seeking an associate's degree participate in their second full-time field learning experience related to their degree. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 291

**ACC 293 Full-Time Cooperative Education 3: Accounting**

**2 Credits. 1 Lecture Hour. 40 Lab Hours.**

Students seeking an associate's degree participate in their third full-time field learning experience related to their degree. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 292

**ACC 298 Second Year Special Topics in Accounting**

**1-9 Credits. 0 Lecture Hour. 0 Lab Hour.**

A course on selected topics related to Accounting, which gives students opportunities to study information not currently covered in other courses.

Grades issued are A, B, C, D, or F.

Prerequisites: Vary by section

**ACC 299 Second Year Independent Project in Accounting**

**1-9 Credits. 0 Lecture Hour. 0 Lab Hour.**

A project related to Accounting that is completed by one or more students to meet specific educational goals. Projects must have prior approval and supervision by Accounting faculty. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: Vary by section