ACC - Accounting

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 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 online 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 121

ACC 125 Computerized Bookkeeping: QuickBooks
2 Credits. 0 Lecture Hour. 4 Lab Hours.
A course on processing transactions for small businesses using QuickBooks accounting software. Topics include: processing banking, customer, vendor, inventory, and payroll transactions; generating and customizing financial reports; 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.
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. The course is delivered in online format only.
Prerequisites: ACC 101

ACC 135 Financial Statement Analysis
3 Credits. 3 Lecture Hours. 0 Lab Hour.
A course on analyzing, interpreting, and evaluating corporate annual reports and overall financial performance. Topics include: key components and interconnections of financial statements, trend analysis, common-size statements, ratio analysis, structure and purpose of the annual report, and business valuation methods.
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 governmental and non-profit 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 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 (minimum grade C)

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 197 Part-Time Career Education Project: Accounting
1 Credit. 1 Lecture Hour. 20 Lab Hours.
Students seeking an associate's degree complete individual study or a special project related to their major field and pertaining to their career goals. Working with an assigned faculty mentor, students define the project goals, carry out project tasks, and evaluate the results. Grades issued are Satisfactory or Unsatisfactory.
Prerequisites: BUS 190 and coordinator consent
Instructor Consent Required

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, pensions, leases, changes and disclosures in financial reporting, international standards, and financial statement analysis.
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 service businesses. Topics include: overhead rates, absorption and activity-based 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
3 Credits. 2 Lecture Hours. 2 Lab Hours.
A service learning course on preparing federal and state income tax returns for low income and elderly taxpayers under the Internal Revenue Service Volunteer Income Tax Assistant (VITA) and Tax Counseling for the Elderly (TCE) programs. Students must successfully pass the IRS - VITA/TCE Certification - Basic Exam and are required to participate in the volunteer VITA program on campus. Topics include: individual taxes, tax interviews, and assisting in tax return preparation.
Prerequisites: ACC 175 or instructor consent

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 101

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 (minimum grade C)

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 297 Full-Time Career Education Project: Accounting
2 Credits. 1 Lecture Hour. 40 Lab Hours.
Students seeking an associate's degree complete individual study or a special project related to their major field and pertaining to their career goals. Working with an assigned faculty mentor, students define the project goals, carry out project tasks, and evaluate the results. Grades issued are Satisfactory or Unsatisfactory.
Prerequisites: BUS 190 and Coordinator Consent
Instructor Consent Required