

# ACCOUNTING (ACCT)

---

**ACCT 2113, Financial Accounting (3 Credit Hours)**

*3 lecture hours per week, 0 lab hours per week, 3 contact hours per week*

Principles and methods of accounting primarily concerned with data gathering and presentation for purposes of internal management evaluation and decision making.

**ACCT 2213, Managerial Accounting (3 Credit Hours)**

*3 lecture hours per week, 0 lab hours per week, 3 contact hours per week*

Principles and methods of accounting primarily concerned with data gathering and presentation for purposes of internal management evaluation and decision making.

**Prerequisite(s):** ACCT 2113 or 2010.

**ACCT 2413, Computerized Accounting (3 Credit Hours)**

*3 lecture hours per week, 3 contact hours per week*

This course covers basic accounting principles utilizing the application of a computerized accounting package which includes setting up the accounting system, recording routine transactions, preparing financial statements, and completing the year-end operations. This course requires a fee for learning materials and for a certification exam.

**Prerequisite(s):** (ACCT 2010 or 2113) and (CSCI 1010 or CPTR 1013).

**ACCT 2513, Payroll Accounting (3 Credit Hours)**

*3 lecture hours per week, 3 contact hours per week*

This course covers accounting principles and procedures relating to payroll accounting, including payroll and personnel records and reports; computation and payment of wages and salaries, social security taxes, income tax withholding; unemployment compensation taxes; and the analysis and recording of payroll transactions.

**Prerequisite(s):** ACCT 2010 or 2113.

**ACCT 2613, Tax Accounting (3 Credit Hours)**

*3 lecture hours per week, 3 contact hours per week*

This is an introductory course in the principles and fundamentals of individual federal income taxation. Some emphasis is placed on small business and individual tax planning.

**Prerequisite(s):** ACCT 2010 or 2113.

**ACCT 2713, Intermediate Accounting (3 Credit Hours)**

*3 lecture hours per week, 0 lab hours per week, 3 contact hours per week*

A thorough review of the accounting information system emphasizing the accounting cycle, financial statements, and the environment of accounting.

**Prerequisite(s):** ACCT 2010 or 2113.