

Accounting

ACCT 112 (0504) Financial Accounting

Reading Placement Test Level: College Reading

Prerequisite: None

Credit Hours: 3

An introduction to financial accounting concepts with emphasis on financial statements, their components, and their inter-relationships. Emphasis is on how individual transactions affect the financial statements.

ACCT 113 (0508) Financial Accounting Lab

Co-requisite: ACCT 112 Financial Accounting

Credit Hours: 2

Intensive work on problem solving and critical thinking exercises for students enrolled in Financial Accounting. Course is offered on a pass/fail basis.

ACCT 114 (0503) Managerial Accounting

Prerequisite: ACCT 112 Financial Accounting

Credit Hours: 3

An introduction to the concepts and tools associated with providing accounting information to management. Major topics include: cost behavior, cost estimation, cost accumulation and assignment, budgeting, and the uses of accounting information for making decisions.

ACCT 115 (0202) Managerial Accounting Lab

Co-requisite: ACCT 114 Managerial Accounting

Credit Hours: 2

Intensive work on problem solving and critical thinking exercises for students enrolled in Managerial Accounting. Course is offered on a pass/fail basis.

ACCT 120 (2020) Introduction to Computer Accounting

Prerequisite: None

Credit Hours: 1

An introduction to the use of accounting software in business.

ACCT 121 (0516) Computer Accounting

Prerequisite: ACCT112 Financial Accounting **or** OTEC 113 Business Accounting

Credit Hours: 3

Provides students the opportunity to learn to work with accounting software and to interpret financial information in the form of computer printout.

Reading Essentials Placement Scores: ACT 0-12, COMPASS 0-54

College Reading Placement Scores: ACT 13-16, COMPASS 55-74

No Reading Course Required Placement Scores: ACT 17 or Higher, COMPASS 75 or higher

IO = Infrequently Offered Course