

ACCOUNTING (ACC)

ACC 1001 | Fundamentals of Accounting

Lecture Credit: 3

Presents the basic elements and concepts of accounting, with emphasis on the procedures used for maintaining journals, ledgers, and other related records, and for the completion of end-of-period reports for small service and merchandising businesses.

ACC 1011 | Introduction to Financial Accounting

Lecture Credit: 3

Focuses on financial accounting concepts prescribed by Generally Accepted Accounting Principles (GAAP), including financial information for external partners, the accounting cycle process, basic terminology, transaction analysis, internal control systems, and financial statement preparation and analysis.

ACC 1012 | Introduction to Managerial Accounting

Lecture Credit: 3

Focuses on the fundamentals of managerial accounting and cost management as tools to aid internal users' decision-making processes. This course covers basic managerial accounting concepts, such as product costing and cost behavior and control. It also covers internal management decision making tools, including cost-volume-profit analysis, budgeting, cost analysis, and planning and control systems.

Prerequisite: ACC 1001 or ACC 1011 or ACC 1021 with a grade of C or better

ACC 1015 | Payroll Accounting

Lecture Credit: 3

Studies federal and state employment laws and their effects on personnel and payroll records. The course is non-technical and is intended to give students a practical working knowledge of the current payroll laws and actual experience in applying regulations. Students are exposed to computerized payroll procedures.

Corequisite: ACC 1001 or ACC 1011 or ACC 1021

ACC 1021 | Accounting Principles I

Lecture Credit: 4

Introduces the study of accounting principles for understanding of the theory and logic that underlie procedures and practices. Major topics include the accounting cycle for service and merchandising companies, special journals and subsidiary ledgers, internal control principles and practices, notes and interest, inventory systems and costing, plant assets and intangible asset accounting, and depreciation methods and practices.

ACC 1022 | Accounting Principles II

Lecture Credit: 4

Continues the study of accounting principles as they apply to partnerships and corporations. Major topics include stocks and bonds, investments, cash flow statements, financial analysis, budgeting, and cost and managerial accounting.

Prerequisite: ACC 1021 with a grade of C or better

ACC 1025 | Computerized Accounting

Lecture Credit: 3

Introduces computerized accounting applications for business use, with emphasis on company setup and all aspects of the accounting cycle.

Prerequisite: ACC 1001 or ACC 1011 or ACC 1021 with a grade of C or better

Corequisite: ACC 1001 or ACC 1011 or ACC 1021

Note: This class will be offered in the spring semester only.

ACC 1031 | Income Tax

Lecture Credit: 3

Studies of basic concepts of federal income taxation, including gross income, deductions, accounting periods and methods, and property transactions, with emphasis on taxation of individuals and sole proprietorships.

Note: This class will be offered in the fall semester only.

ACC 1032 | Tax Help Colorado

Lecture Credit: 2

Prepares the students for preparation of federal and state income tax returns for individuals. Emphasis is placed on form preparation with the use of tax software.

Note: This class will be offered in the fall semester only.

ACC 1033 | Tax Help Colorado Practicum

Practicum Credit: 1

This course allows students to prepare actual federal and state income tax returns for individuals in the real time environment.

Prerequisite: ACC 1032 with a grade of C or better

Note: This class will be offered in the spring semester only.

ACC 1035 | Spreadsheet Applications for Accounting

Lecture Credit: 3

Introduces spreadsheets as an accounting tool. Using an accounting perspective, the student applies fundamental spreadsheet concepts. The spreadsheet is used as a problem solving and decision making tool.

Prerequisite: ACC 1001 or ACC 1011 or ACC 1021, and CIS 1018 or CIS 1055 with a grade of C or better

Note: This class will be offered in the fall semester only.

ACC 2016 | Governmental and Not-for-Profit Accounting

Lecture Credit: 3

Addresses concepts of budgetary control as a matter of law and public administration theory. Accounting principles and procedures necessary to implement budgetary controls for governmental units and other not-for-profit institutions and organizations are presented.

Prerequisite: ACC 1012 or ACC 1022 with a grade of C or better

Note: This class will be offered in the spring semester only.

ACC 2026 | Cost Accounting

Lecture Credit: 3

Explores cost accumulation methods and reports, including job order, process, standard, and activity-based cost systems. Topics include budgeting, planning, and control of costs.

Prerequisite: ACC 1012 or ACC 1022 with a grade of C or better

Note: This class will be offered in the fall semester only.

ACC 2080 | Internship

Internship Credit: 3-6

Provides students with the opportunity to supplement coursework with practical work experience related to their educational program. Students work under the immediate supervision of experienced personnel at the business location and with the direct guidance of the instructor.

Note: This class will be offered in the spring semester only.