

ACCOUNTING GENERAL (ACG)

ACG2001 PRINCIPLES OF ACCOUNTING I (3.00 Credits)

This course provides an introductory study of the fundamental principles of recording, summarizing and reporting the financial activities of proprietorships. Advisement note: Students achieving less than a grade of "C" will not be allowed to continue to ACG2011, Principles of Accounting II. A grade of less than "C" is not transferable to upper division.

Total Contact Hrs: 48.00

Lecture Hrs: 48.00

ACG2011 PRINCIPLES OF ACCOUNTING II (3.00 Credits)

As the second course of the financial accounting series, this course concludes the study of financial accounting. Topics covered include plant assets, current liabilities, payroll, corporations, partnerships, and cash flow statements. Advisement note: Students achieving less than a grade of C will not be allowed to continue on to ACG2071, Managerial Accounting. A grade of less than a C is not transferable to upper division.

Total Contact Hrs: 48.00

Lecture Hrs: 48.00

Complete all the courses in the following option:

- Prerequisite: ACG2001 (minimum grade: C)

ACG2071 MANAGERIAL ACCOUNTING (3.00 Credits)

As the last course of the series, this course concludes the study of manufacturing accounting and managerial accounting. Topics covered include financial statement analysis, job order costing, the process cost system, cost behavior, cost-volume-profit analysis, budgeting, profit analysis, responsibility accounting, differential analysis, capital investment analysis and decision-making under uncertainty. Advisement note: Students achieving less than a grade of "C" may experience academic difficulty in higher level accounting courses. A grade of less than C is not transferable to upper division.

Total Contact Hrs: 48.00

Lecture Hrs: 48.00

Complete all the courses in the following option:

- Prerequisite: ACG2011 (minimum grade: C)

ACG2100 INTERMEDIATE ACCOUNTING I (3.00 Credits)

This course provides a systematic and in-depth study of the financial statements and underlying records. Special attention is given to the elements composing working capital, investments, and plants assets. Advisement Note: Students achieving less than a grade of "C" in ACG2011, Principles of Accounting II, may experience academic difficulty in this course.

Total Contact Hrs: 48.00

Lecture Hrs: 48.00

Complete all the courses in the following option:

- Prerequisite: ACG2011

ACG2110 INTERMEDIATE ACCOUNTING II (3.00 Credits)

As the second course of the series, this course continues an in-depth study of financial statements and underlying records. The elements that comprise the equity side of the balance sheet are emphasized with additional attention given to special problems in income determination and financial reporting. Advisement Note: Students achieving less than a grade of "C" in ACG2100, Intermediate Accounting I, may experience academic difficulty in the course. Offered Term I, Central Campus.

Total Contact Hrs: 48.00

Lecture Hrs: 48.00

Complete all the courses in the following option:

- Prerequisite: ACG2100

ACG2450C COMPUTERIZED ACCOUNTING APPLICATIONS (3.00 Credits)

This course is designed to teach the students how to accomplish common accounting functions with basic accounting software in order to set up, maintain, and establish defaults for chart of accounts, vendors, customers, inventory items, jobs, and employees.

Total Contact Hrs: 48.00

Lecture Hrs: 12.00

Lab Hrs: 36.00

Fees: LABORATORY FEE \$7.00

Complete all the courses in one of the following options:

- Option 1 - Prerequisite: APA1111C (minimum grade: C)
- Option 2 - Prerequisite: ACG2001 (minimum grade: C)

ACG2949 CO OP WORK EXPERIENCE (3.00 Credits)

A course designed to provide training in a students field of study through work experience. Students are graded on the basis of learning objectives and employer evaluations. Course may be repeated three times. Prerequisite: Co-Op Department approval. Students will be assigned specific course prefixes related to their academic major prior to registration. All students must contact the Cooperative Education Office to obtain the registration approval.

Total Contact Hrs: 144.00

Other Hrs: 144.00