

# ACCOUNTING (ACCT/ACCT&)

**Basic Accounting Procedures**  
 ACCT 129 5 Credits/Units  
 5.0 hours of lecture

**Prerequisite:** CAP 42 (grade of "C" or higher) or placement into Math level 10

Analyze financial transactions using the accounting equation and concepts by journalizing, posting transactions to the general ledger, preparing adjustments and closing entries, preparing financial statements that complete the accounting cycle, use an accounting system that has subsidiary ledgers and special journals and post transactions of a merchandising operation using perpetual and periodic inventory systems. [GE]

**Accounting Applications**  
 ACCT 136 3 Credits/Units  
 3.0 hours of lecture

**Prerequisite:** ACCT 129 or (BUS 28 and BUS 29) (grades of "C" or higher). Compute the Cost of Inventories and Cost of Goods Sold using the periodic and perpetual inventory systems. Perform a bank reconciliation and a reconciliation of petty cash fund. Analyze the accounts and notes receivables and journalize for probable uncollectibles. Calculate due dates and interest due on notes receivable. Analyze long-term assets and calculate depreciation, depletion and amortization. Calculate payroll, payroll taxes and analyze current liabilities to determine adjustments. [GE]

**Principles of Accounting I**  
 ACCT& 201 5 Credits/Units  
 5.0 hours of lecture

**Prerequisite:** ENGL& 101 (grade of "C" or higher) and MATH 92 (grade of "C" or higher) or placement into Math level 30.

Accounting theory and practice including the entire accounting cycle, accounting for merchandising operations, receivables, and current liabilities. [GE, SE]

**Principles of Accounting II**  
 ACCT& 202 5 Credits/Units  
 5.0 hours of lecture

**Prerequisite:** ACCT& 201 (grade of "C" or higher)

Continuation of ACCT& 201 with emphasis on payroll, partnership and corporation accounting, statement of cash flow, analysis and interpretation of financial statements, plant assets, depreciation, time value of money, long-term liabilities, and investments. [GE, SE]

**Principles of Accounting III**  
 ACCT& 203 5 Credits/Units  
 5.0 hours of lecture

**Prerequisite:** ACCT& 201 (grade of "C" or higher)

Continuation of ACCT& 201 with emphasis on responsibility and departmental accounting, manufacturing operations, cost accounting, budgeting and standard costs, cost-volume-profit analysis, incremental analysis and capital budgeting. [GE, SE]