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# COURSES

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## ACCOUNTING

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**AC101            Accounting Fundamentals****3.0 UNITS**

If accounting sounds intimidating to you, you need to take this class. Accounting Fundamentals introduces the basics of accounting and builds on that knowledge. We will cover the purpose of accounting, the steps of the accounting process, T-accounts, debits, credits, the accounting equation, and reporting with the basic financial statements: income statement, statement of owner's equity, and balance sheet.

**AC177            Accounting I****3.0 UNITS**

You will develop a thorough knowledge of the fundamental accounting principles and basic accounting procedures applicable to the sole proprietorship form of business enterprise. You will learn basic principles and assumptions, cash receipts, cash payments, purchases, sales, receivables, payables, accruals and deferrals, fixed assets, depreciation, and inventory. You must achieve a grade of "C" or better to proceed to AC178/Accounting II.

**AC178            Accounting II****3.0 UNITS**

Prerequisite: AC 177/ Accounting I. This enables you to develop a solid understanding of liabilities, payroll and payroll tax reports, partnerships, limited liability companies, corporations, stocks, earnings per share, dividends, bonds, notes, investments, fair value accounting, statements of cash flows, financial statement analysis, and an introduction into Managerial Accounting. You must achieve a grade of "C" or better to proceed to AC257/Managerial Accounting.

**AC219            QuickBooks****3.0 UNITS**

Do you plan on running a business one day? This class walks you through setting up and managing a business in QuickBooks Online, Intuit's cloud-based accounting software. We will walk through adding accounts, tracking inventory, customer information, vendor information, invoices, sales receipts, bills, purchases, payroll reporting, and more.

**AC257            Managerial Accounting****3.0 UNITS**

Prerequisite: AC178/Accounting II. You will develop analytical tools for accounting information necessary to manage a business and to make sound business decisions that are typically made in the business world. You will explore product and job costing, job-order costing, process costing, cost behavior, cost-volume-profit (breakeven) analyses, activity-based costing, budgeting, and budget variance analyses, and an introduction into cost accounting and finance. You must achieve a grade of "C" or better for this class to transfer to the university level.