

ACCOUNTING

(BTS DIVISION)

ACCPT-101 BASIC ACCOUNTING I (3 cr.) Accounting principles and bookkeeping cycle for a service business, including journals, ledgers, adjustments, financial statements, banking activities, and payroll procedures. Ten key and computer applications are included.

ACCPT-102 BASIC ACCOUNTING II (3 cr.) Continuation of ACCPT 101 with emphasis on merchandising accounting using specialized journals. Other topics covered include uncollectible accounts, merchandise inventory, plant and equipment, and partnerships. A comprehensive 'real-life' project will play a significant role in this course. Computer applications are included. Pre-requisite: ACCPT 101 with a grade of 'B' or better or equivalent.

ACCPT-105 PAYROLL ACCOUNTING (3 cr.) Payroll accounting systems, procedures, and time-keeping methods to comply with current laws and regulations. A comprehensive 'real-life' project will play a significant role in this course. Pre-requisite: ACCPT 101 or equivalent.

ACCPT-190 DIRECTED STUDY IN ACCOUNTING (1-6 cr.)

ACCPT-191 WORKSHOP IN ACCOUNTING (1-6 cr.)

ACCPT-192 SPECIAL TOPICS IN ACCOUNTING (1-6 cr.)

ACCPT-194 INTERNSHIP IN ACCOUNTING (1-12 cr.)

ACCPT-214 COMPUTERIZED ACCOUNTING (1-4 cr.) Introduction to computerized accounting using current accounting software. The course integrates the normal accounting cycle for a service business into proper computer applications. Topics include accounts receivable, accounts payable, bank reconciliations, and end-of-period procedures. Requires previous accounting course work. Pre-requisite: ACCPT 101 or equivalent.

ACCPT-222 INTEGRATED ACCOUNTING (3 cr.) Generic journal-based computerized accounting for service and merchandising businesses formed as sole proprietorships, partnerships, and corporations. Concepts covered include the accounting cycle, bank reconciliation, voucher systems, budgeting, purchase orders, sales orders, inventory, fixed assets, payroll, financial statement analysis, and departmentalized accounting. Additional projects focus on integrating the accounting information with word processing and spreadsheet software. Pre-requisites: ACCPT 101, ACCPT 102, and CITPT 110 or instructor permission.

ACCPT-231 PRINCIPLES OF ACCOUNTING I (4 cr.) Introduction to financial accounting principles, practices, and decision making. Covers the accounting cycle, financial statements, merchandise, plant and equipment, inventories, intangibles, natural resources, and payroll.

ACCPT-232 PRINCIPLES OF ACCOUNTING II (4 cr.) Continuation of ACCPT 231 covering accounting for partnerships, corporations, bonds payable and investments, cash flow analysis, managerial accounting concepts, manufacturing, cost accounting, and budgeting. Pre-requisite: ACCPT 231.

ACCPT-290 DIRECTED STUDY IN ACCOUNTING (1-6 cr.)

ACCPT-291 WORKSHOP IN ACCOUNTING (1-6 cr.)

ACCPT-292 SPECIAL TOPICS IN ACCOUNTING (1-6 cr.)

ACCPT-294 INTERNSHIP IN ACCOUNTING (1-12 cr.)

ACCPT-296 COOPERATIVE EDUCATION IN ACCOUNTING (1-6 cr.)

ACCPT-390 DIRECTED STUDY IN ACCOUNTING (1-6 cr.)

ACCPT-391 WORKSHOP IN ACCOUNTING (1-6 cr.)

ACCPT-392 SPECIAL TOPICS IN ACCOUNTING (1-6 cr.)

ACCPT-394 INTERNSHIP IN ACCOUNTING (1-12 cr.)

ACCPT-422 INTEGRATED ACCOUNTING (3 cr.) Generic journal-based computerized accounting for service and merchandising businesses formed as sole proprietorships, partnerships, and corporations. Concepts covered include the accounting cycle, bank reconciliation, voucher systems, budgeting, purchase orders, sales orders, inventories, fixed assets, payroll, financial statement analysis, and departmentalized accounting. Additional projects focus on integrating the accounting information with word processing and spreadsheet software. Students taking this course will be required to complete one additional project. Pre-requisites: ACCPT 101, ACCPT 102, and CITPT 110 or permission of instructor.

ACCPT-490 DIRECTED STUDY IN ACCOUNTING (1-6 cr.)

ACCPT-491 WORKSHOP IN ACCOUNTING (1-6 cr.)

ACCPT-492 SPECIAL TOPICS IN ACCOUNTING (1-6 cr.)

ACCPT-494 INTERNSHIP IN ACCOUNTING (1-12 cr.)

ACCPT-496 COOPERATIVE EDUCATION IN ACCOUNTING (1-6 cr.)