

ACCOUNTING (ACNT)

ACNT 1303 Introduction to Accounting I 3 Credits (3 Lec, 0 Lab)

This course focuses on analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis is on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll. (ACNT 1303 may not count for degree or certificate purposes if the student receives credit for ACCT 2301.) ACNT 1303 and 1304 will not satisfy the business administration transfer program degree accounting requirements.
Course Type: Technical

ACNT 1304 Introduction to Accounting II 3 Credits (3 Lec, 0 Lab)

This course focuses on accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized environment. (ACNT 1304 may not count for degree or certificate purposes, if the student receives credit for ACCT 2301.) ACNT 1303 and 1304 will not satisfy the business administration transfer program degree accounting requirements.
Prerequisite(s): ACNT 1303

Course Type: Technical

ACNT 1311 Introduction to Computerized Accounting 3 Credits (3 Lec, 0 Lab)

This course provides an introduction to utilizing the computer in maintaining accounting records with primary emphasis on a general ledger package. It is recommended that students have prior knowledge and/or experience in accounting.
Course Type: Technical

ACNT 1313 Computerized Accounting Applications 3 Credits (3 Lec, 0 Lab)

This course makes use of the computer to develop and maintain accounting records and to process common business applications for managerial decision-making.
Prerequisite(s): ACNT 1311

Course Type: Technical

ACNT 1329 Payroll and Business Tax Accounting 3 Credits (3 Lec, 0 Lab)

This course is a study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment.
Prerequisite(s): Reading level 4

Course Type: Technical

ACNT 1331 Federal Income Tax: Individual 3 Credits (3 Lec, 0 Lab)

This course is a study of the federal tax law for preparation of individual income tax returns.
Prerequisite(s): Reading level 4

Course Type: Technical

ACNT 2302 Accounting Capstone 3 Credits (3 Lec, 0 Lab)

This course allows students to apply broad knowledge of the accounting profession through discipline specific projects involving the integration of individuals and teams performing activities to simulate workplace situations.
Course Type: Technical

ACNT 2303 Intermediate Accounting I 3 Credits (3 Lec, 0 Lab)

This course is an analysis of generally accepted accounting principles, concepts, and theory underlying the preparation of financial statements.
Prerequisite(s): ACCT 2301

Course Type: Technical

ACNT 2304 Intermediate Accounting II 3 Credits (3 Lec, 0 Lab)

This course is a continued in-depth analysis of generally accepted accounting principles, underlying the preparation of financial statements including comparative analysis and statement of cash flows.
Prerequisite(s): ACCT 2301

Course Type: Technical

ACNT 2309 Cost Accounting 3 Credits (3 Lec, 0 Lab)

This course focuses on budgeting, cost analysis, and cost control systems, using traditional and contemporary costing methods and theories in decision making.
Prerequisite(s): ACCT 2302 or equivalent

Course Type: Technical

ACNT 2345 Technical Writing for Accountants 3 Credits (3 Lec, 0 Lab)

This course will examine and apply effective written business and accounting communications. This course may also be offered for qualifying education credit for CPA examinations by Texas community colleges that meet Texas State Board of Public Accountancy standards.
Course Type: Technical

ACNT 2366 Practicum (or Field Experience) - Accounting 3 Credits (0 Lec, 21 Lab)

This course is practical, general workplace training supported by an individualized learning plan developed by the employer, college, and student.
Prerequisite(s): ACCT 2301 or Department Chair approval

Course Type: Technical

ACNT 2367 Practicum (or Field Experience) - Accounting 3 Credits (0 Lec, 21 Lab)

This course is practical, general workplace training supported by an individualized learning plan developed by the employer, college, and student.
Prerequisite(s): ACCT 2301 or Department Chair approval

Course Type: Technical