

# ACCOUNTING TECHNOLOGY (ACGT)

## **ACTG 1040 Principles Of Financial Accounting**

[3 credit hours]

Basic financial accounting principles for a business enterprise. Topics include transaction analysis, preparation, interpretation and use of financial reports such as an income statement and balance sheet. Students will calculate and interpret a variety of financial ratios. Familiarity with business terms and concepts will be emphasized.

**Term Offered:** Spring, Summer, Fall

## **ACTG 1050 Principles Of Management Accounting**

[3 credit hours]

Management uses of accounting data for analysis, decision making, financial planning and control. Topics include understanding cost behavior, job order and activity-based costing, cost-volume profit analysis and budgeting. Emphasis on development of critical thinking skills.

**Prerequisites:** ACTG 1040 with a minimum grade of D- or BUAD 2040 with a minimum grade of D-

## **ACTG 1200 QuickBooks**

[3 credit hours]

This course will introduce students to QuickBooks software. Students will record financial transactions for fictional companies. Topics include creating a chart of accounts, recording customer and vendor transactions, processing payroll, and printing receipts.

**Term Offered:** Fall

## **ACTG 2100 Intermediate Accounting I**

[3 credit hours]

In-depth expansion of financial accounting principles and financial statement presentation. Emphasis on balance sheet accounts with particular attention applied to working capital (cash, receivables, inventory, and current liabilities) and long-term assets. Discussion of revenue recognition and internal control.

**Prerequisites:** ACTG 1040 with a minimum grade of D- or BUAD 2040 with a minimum grade of D-

**Term Offered:** Spring

## **ACTG 2300 Cost Accounting**

[3 credit hours]

Practice of cost accounting especially applied to manufacturing business. Includes accounting for materials, labor and overhead under job order and process cost systems, standard costing, use of the Balanced Scorecard, and quantitative tools useful in decision making.

**Prerequisites:** ACTG 1050 with a minimum grade of D- or BUAD 2050 with a minimum grade of D-

**Term Offered:** Fall

## **ACTG 2310 Financial Management for Health Care**

[3 credit hours]

Provides a basic foundation in both financial and management accounting and corporate finance aimed at entry level managers working in a healthcare setting. Explains the basic forms of business financing, capital decision processes, capital investment analysis, and financial statements. Introduces business terminology and explains financial issues relevant to health care providers.

**Term Offered:** Spring

## **ACTG 2400 Fundamentals Of Taxation**

[3 credit hours]

Consideration of the basic features of the federal income tax system. Emphasis is placed on the determination of taxable income of individuals and corporations. Also covered will be the preparation of the form 1040.

**Term Offered:** Spring

## **ACTG 2630 Payroll Accounting**

[1 credit hour]

This course will teach students the development and maintenance of appropriate reports, retention periods and tax filings.

**Term Offered:** Spring