

# ACG: ACCOUNTING-GENERAL

## Courses

	Credit(s)	Contact	Lab
ACG 2021C. PRINCIPLES OF FINANCIAL ACCOUNTING. PRINCIPLES OF FINANCIAL ACCOUNTING Prerequisites: Minimum grade of C in MAC 1105 or APA 1111C or MTB 1103. Accounting concepts, principles, procedures and underlying theories applicable to the nature of accounting. Accounting for corporations including financial statements, accounting cycle, current assets, plant and equipment, other long-term assets, current liabilities, long-term debt, and stockholders' equity. (Special Fee \$33.00).	3	3	1
ACG 2030C. CAPSTONE REVIEW COURSE OF ACCOUNTING PRINCIPLES. CAPSTONE REVIEW COURSE OF ACCOUNTING PRINCIPLES Prerequisite: ACG 2071C, ACG 2100C, and either ACG 2460C or CGS 2100C This course gives students the opportunity to integrate knowledge learned from prior accounting, computer, and communication courses through a variety of individual and group learning experiences. Discipline specific projects and workplace scenarios will be used to demonstrate mastery of requisite paraprofessional skills. This course must be taken in the student's final semester of study. (Special Fee: \$33.00).	3	2	1
ACG 2071C. PRINCIPLES OF MANAGERIAL ACCOUNTING. PRINCIPLES OF MANAGERIAL ACCOUNTING Prerequisite: ACG 2021C Accounting for business information requirements with cost accounting concepts and relationships, statement of cash flows, financial statement analysis, cost-volume-profit analysis, variance analysis, budgeting, pricing decisions, capital expenditure decisions, and management accounting analysis for decision-making. (Special Fee: \$33.00).	3	3	1
ACG 2100C. INTERMEDIATE ACCOUNTING I. INTERMEDIATE ACCOUNTING I Prerequisite: ACG 2071C Overview of accounting and its theoretical foundation, including recognition, measurement, and reporting of income and assets. (Special Fee: \$33.00).	3	3	1
ACG 2110C. INTERMEDIATE ACCOUNTING II. INTERMEDIATE ACCOUNTING II Prerequisite: ACG 2100C Overview of accounting and its theoretical foundations, including recognition, measurement and reporting of liabilities and owner's equity, special problems in determination and reporting of income on financial statements. (Special Fee: \$33.00).	3	3	1
ACG 2360C. COST ACCOUNTING. COST ACCOUNTING Prerequisite: ACG 2071c Accounting principles and procedures used in analysis and control of cost for manufacturing and service businesses. Topics include preparation of statements and schedules, analysis of costs, selling, general and administrative expenses, and variances. (Special Fee: \$33.00).	3	3	1
ACG 2450C. COMPUTER ACCOUNTING. COMPUTER ACCOUNTING Prerequisite: APA 1111C or ACG 2021C Introduction to use of computers to process and organize accounting information. Includes analysis of transactions, data entry, and preparation and analysis of computer-generated financial statements and reports. (Special Fee: \$33.00).	3	3	3

ACG 2460C. SPREADSHEETS FOR ACCOUNTING. 3 0 3

SPREADSHEETS FOR ACCOUNTING Prerequisite: ACG 2021C or APA 1111C or MTB 1103 or departmental approval. Introduction to the use of spreadsheets in accounting. Students use spreadsheets to perform accounting and business applications including financial analysis, chart preparation, pivot tables, scenarios and time value of money calculations. (Special Fee: \$33.00).

ACG 3024. ACCOUNTING THEORY AND PRACTICE. 3 3 0

ACCOUNTING THEORY AND PRACTICE Pre-requisite: Admission to the B.A.S degree in Business and Organizational Leadership, and a minimum grade of C in one of the following courses: MAC 1105 or APA 1111C or ACG 2021C or FIN 2000 or MGF 1106 or MGF 1107 or MTB 1103 This course addresses the use of accounting information by non-financial managers. Emphasis is placed on the interpretation of accounting information and the language of financial accounting to participate effectively in activities such as planning, investing, controlling, and managerial decision-making.