

APA: APPLIED ACCOUNTING

Courses	Credit(s)	Contact	Lab
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<p>APA 1111C. BASIC ACCOUNTING. BASIC ACCOUNTING Instruction and practice in fundamentals of financial record keeping and reporting. Accounting tasks will be performed by hand and using appropriate software. Topics include completing the accounting cycle, controls over cash, and accounting for payroll. (Special Fee:\$33.00).</p>	3	3	1
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<p>APA 2000. PAYROLL ACCOUNTING. PAYROLL ACCOUNTING Prerequisite: Minimum grade of C in APA 1111C and ACG 2021C. Payroll Accounting provides an in-depth study of payroll procedures. Course study includes the correct classification of employees and independent contractors, how to calculate gross wages for hourly and salaried employees, mandatory and voluntary withholdings, employer taxes, recording payroll, making federal tax deposits, and state and federal payroll related tax report preparation. Students will learn to record payroll using appropriate technology.</p>	3	3	0
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<p>APA 2501. PAYROLL ACCOUNTING. PAYROLL ACCOUNTING Prerequisite: Minimum grade of C in APA 1111C and ACG 2021C. Payroll Accounting provides an in-depth study of payroll procedures. Course study includes the correct classification of employees and independent contractors, how to calculate gross wages for hourly and salaried employees, mandatory and voluntary withholdings, employer taxes, recording payroll, making federal tax deposits, and state and federal payroll related tax report preparation. Students will learn to record payroll using appropriate technology.</p>	3	3	0
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<p>APA 2934. SELECTED TOPICS IN ACCOUNTING. SELECTED TOPICS IN ACCOUNTING For students interested in discussion, exploration and observation of special topics in accounting. Multiple credit course. May be repeated for credit, but grade forgiveness cannot be applied.</p>	1-3	variable	
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<p>APA 2941. INTERNSHIP EXPLORATION IN ACCOUNTING. INTERNSHIP EXPLORATION IN ACCOUNTING Prerequisites: Satisfactory completion of all mandated courses in Reading, Mathematics, English and English for Academic Purposes; a minimum 2.0 institutional or overall GPA; and 12 credits, including ACG 2021. The Program Director/ Program Chair/Program Coordinator or Internship Placement Office has the discretion to provide override approval as it relates to the waiver of required program/discipline-related courses. This course is a planned work-based experience that provides students with supervised career exploration activities and/ or practical experiences. Each earned credit of internship requires a minimum of 80 clock hours of work. Multiple credit course. May be repeated for credit, but grade forgiveness cannot be applied. (Internship Fee: \$10.00).</p>	1-4	variable	
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<p>APA 2942. INTERNSHIP IN ACCOUNTING. INTERNSHIP IN ACCOUNTING Prerequisites: Satisfactory completion of all mandated courses in Reading, Mathematics, English and English for Academic Purposes; a minimum 2.0 institutional or overall GPA; and 12 credits, including APA 1111 and ACG 2021. The Program Director/ Program Chair/Program Coordinator or Internship Placement Office has the discretion to provide override approval as it relates to the waiver of required program/discipline-related courses. This course is a planned work-based experience that provides students with supervised career exploration activities and/ or practical experiences. Each earned credit of internship requires a minimum of 80 clock hours of work. Multiple credit course. May be repeated for credit, but grade forgiveness cannot be applied. (Internship Fee: \$10.00).</p>	1-4	variable	
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