



ABOD 2110 Specialty Automotive Construction
How an automobile is constructed from the ground up. Covers all necessary technology from suspension to paint. Projects will be team efforts. Team work and leadership intensive.
(3 cr. hrs.) (ASN). *Prerequisite: Instructor consent. Lecture/laboratory.*

ABOD 2130 Automotive Glass Installation
Installation and safe removal of auto glass which is a growing sector of the automotive industry. Attention to installation of structural glass as a concern for passenger safety.
(3 cr. hrs.) (ASN). *Lecture/laboratory. Special installation tools needed.*

ACCT Accounting

*Division of Business Administration and Computing
Faculty: Peter Bacalles, David Quattrone, Barbara Squires*

ACCT 1000 Accounting Practices
Vocabulary and concepts of accounting and bookkeeping for the small business. Provides some knowledge of accounting for working in a business environment and some skills to do the accounting in a small business organization.
(4 cr. hrs.) (Fall, Spring). *Cannot be taken for credit if credit has already been earned for ACCT 1030.*

ACCT 1030 Accounting Principles I (Financial)
Theories, principles and procedures related to financial or general accounting. Generally accepted accounting principles as they relate to the valuation of assets and equities and the measurement of accrual-based income.
(4 cr. hrs.) (Fall, Spring). *Prerequisite: Placement in MATH 1015 or higher.*

ACCT 1040 Accounting Principles II (Managerial)
Introduction to internal and manufacturing accounting: job order, process and standard costing. Includes cost behavior, cost-volume-profit analysis, operating budgets and capital budgeting techniques, cost allocations and statement of cash flows.
(4 cr. hrs.) (Fall, Spring). *Prerequisite: ACCT 1030.*

ACCT 1050 Accounting Procedures
In-depth study of manual accounting procedures: alternatives for handling adjusting entries, alternatives for cost of goods sold, closing entries for a merchandising company, reversing entries, and special journals.
(1 cr. hr.) (Fall, Spring). *Prerequisites: ACCT 1030 and CSST 1051.*

ACCT 1100 Federal Income Tax
Current federal income tax law and its application to the individual taxpayer. Inclusions and exclusions to gross income, deductions, capital gains and losses, and preparation of individual returns.
(3 cr. hrs.) (ASN).

ACCT 2030 Intermediate Accounting I
Intensive study of generally accepted accounting principles. The accounting cycle; cash; receivables; inventories; property, plant and equipment; depreciation and compound interest.
(4 cr. hrs.) (Fall). *Prerequisite: ACCT 1030.*

ACCT 2040 Intermediate Accounting II
Continuation of generally accepted accounting principles. Intangibles, long-term liabilities, contributed capital, retained earnings, leases, earnings per share, changes and errors, and the statement of cash flows.
(4 cr. hrs.) (ASN). *Prerequisite: ACCT 2030.*

ACCT 2050 Cost Accounting
Cost accumulation and allocation procedures; cost terminology; tools for planning and control; cost-volume-profit analysis; job order and process systems; standard costing and variance analysis; JIT costing; budgeting; performance evaluation in various environments; ABC and capital budgeting.
(4 cr. hrs.) (Spring). *Prerequisite: ACCT 1040.*

ACCT 2090 Fund Accounting
An introduction to accounting for governmental and non-profit organizations. A study of current Governmental Accounting Standards Board pronouncements and the special procedures pertaining to fund accounting, including budgeting, capital projects, enterprise funds, general funds, debt service funds, fixed assets, long-term debt, and account groups.
(4 cr. hrs.) (ASN). *Prerequisite: ACCT 1050.*

ACCT 2100 Computerized Accounting
Primarily an applications course. A computerized general ledger system for general accounting and preparation of financial statements. Payroll accounting, including federal tax reporting requirements.
(3 cr. hrs.) (Spring). *Prerequisites: ACCT 1030 and CSST 1051. Lecture/laboratory.*

ACCT 2120 Advanced Federal Income Tax
Income tax research; complex tax problems and techniques; Internal Revenue Code; practices in partnership, fiduciaries, subchapter S corporation, and corporation tax returns; and advanced personal tax return preparation.
(3 cr. hrs.) (ASN). *Prerequisite: ACCT 1100.*