

# ACNT - ACCOUNTING

**ACNT 0001 Bookkeeping Certification Exam 0 Credit Hours (0 Lec)**

**ACNT 0002 Payroll Certification Exam 0 Credit Hours (0 Lec)**

**ACNT 0003 QuickBooks Online-Version Certification Exam 0 Credit Hours (0 Lec)**

**ACNT 1001 Beginning Bookkeeping 1.6-4.8 Credit Hours (16 to 48 Lec)**

**ACNT 1003 Introduction to Accounting I 4.8-12.8 Credit Hours (48 to 128 Lec)**

**ACNT 1010 Computerized Accounting I 0.7-4 Credit Hours (7 to 40 Lec)**

**ACNT 1011 Introduction to Computerized Accounting 4.8-9.6 Credit Hours (48 to 96 Lec)**

**ACNT 1029 Payroll and Business Tax Accounting 4.8-12.8 Credit Hours (48 to 128 Lec)**

**ACNT 1044 Accounting 3.2-9.6 Credit Hours (32 to 96 Lec)**

**ACNT 1054 Computerized Accounting II 1.6-4.8 Credit Hours (16 to 48 Lec)**

**ACNT 1403 Introduction to Accounting I 4 Credit Hours (4 Lec, 1 Lab)**  
A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll.

Course Type: Technical/Vocational Course

**ACNT 1404 Introduction to Accounting II 4 Credit Hours (4 Lec, 1 Lab)**  
A study of accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized environment. Prerequisite: ACNT 1403 Introduction to Accounting I (formerly APAA 1411).

Course Type: Technical/Vocational Course

**ACNT 1411 Introduction to Computerized Accounting CAPSTONE 4 Credit Hours (4 Lec, 1 Lab)**

Introduction to utilizing the computer in maintaining accounting records with primary emphasis on a general ledger package. Prerequisite:

ACNT 1403 Introduction to Accounting I.

Course Type: Technical/Vocational Course

**ACNT 1413 Computerized Accounting Applications 4 Credit Hours (4 Lec, 1 Lab)**

A study of utilizing the computer to develop and maintain accounting record keeping systems, make management decisions, and process common business applications with emphasis on utilizing a spreadsheet and/or data base package/program.

Course Type: Technical/Vocational Course

**ACNT 1429 Payroll and Business Tax Accounting 4 Credit Hours (4 Lec, 1 Lab)**

A study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment.

Course Type: Technical/Vocational Course

**ACNT 1431 Federal Income Tax Individual 4 Credit Hours (4 Lec, 1 Lab)**

A study of the laws currently implemented by the IRS, providing a working knowledge of preparing taxes for the individual.

Course Type: Technical/Vocational Course

**ACNT 1491 Special Topics in Accounting CAPSTONE 4 Credit Hours (4 Lec, 1 Lab)**

Topics address recently identified current event, skills, knowledge, and/or attitudes and behaviors pertinent to the technology or occupation and relevant to the professional development of the student. This course was designed to be repeated multiple times to improve student proficiency.

This is a CAPSTONE Course Prerequisite: ACNT 1403

Course Type: Technical/Vocational Course

**ACNT 2034 Advanced Computerized Accounting 1.6-3.2 Credit Hours (16 to 32 Lec)**

**ACNT 2266 Practicum Accounting 2 Credit Hours (1 Lec, 19 Lab)**

Practical, general workplace training supported by an individualized learning plan developed by the employer, college and student.

Course Type: Practicum Course, Technical/Vocational Course

**ACNT 2366 Accounting Practicum CAPSTONE 3 Credit Hours (0 Lec, 21 Lab)**

Practical, general workplace training supported by an individualized learning plan developed by the employer, college, and student. This is a CAPSTONE course.

Course Type: Practicum Course, Technical/Vocational Course

**ACNT 2404 Intermediate Accounting II 4 Credit Hours (4 Lec)**

Continued in-depth analysis of generally accepted accounting principles underlying the preparation of financial statements including comparative analysis and statement of cash flow. Prerequisite: ACNT 1404 Introduction to Accounting II (formerly APAA 1412).

Course Type: Technical/Vocational Course

**ACNT 2430 Governmental and Not for Profit Accounting 4 Credit Hours (4 Lec)**

Basic concepts and techniques of fund accounting, financial reporting for governmental and not-for-profit entities. Accounting cycle for funds, account groups and related financial statements.

Course Type: Technical/Vocational Course

**ACNT 2466 Accounting Practicum 4 Credit Hours (1 Lec, 27 Lab)**

Practical, general workplace training supported by an individualized learning plan developed by the employer, college, and student.

Prerequisite: ACNT 1413 Computerized Accounting Applications (formerly APAA 1466).

Course Type: Practicum Course, Technical/Vocational Course