

# ACCOUNTING CLASSES

## ACC – Accounting

### ACC 101 Accounting Principles I

3-0-3

This university parallel transfer course introduces basic accounting procedures for analyzing, recording, and summarizing financial transactions, adjusting and closing the financial records at the end of the accounting cycle, and preparing financial statements. This course is transferable to public senior institutions as part of the South Carolina Commission on Higher Education Statewide Articulation Agreement.

### ACC 102 Accounting Principles II

3-0-3

**Prerequisites:** ACC 101

This university parallel transfer course emphasizes managerial accounting theory and practice in basic accounting and procedures for cost accounting, budgeting, cost-volume analysis, and financial statement analysis. This course is transferable to public senior institutions as part of the South Carolina Commission on Higher Education Statewide Articulation Agreement.

### ACC 124 Individual Tax Procedures

3-0-3

**Prerequisites:** ACC 101

This course is a study of the basic income tax structure from the standpoint of the individual, including the preparation of individual income tax returns.

### ACC 125 Advanced Individual Tax Proc

3-0-3

**Prerequisites:** ACC 124

This course expands the concept of the basic income tax structure from the standpoint of the individual, including the preparation of individual income tax returns and related schedules to include alternative minimum tax, property transactions, and business schedules.

### ACC 145 Accounting for Sports Tourism

3-0-3

**Prerequisites:** SPT 101 and SPT 102

This course provides students with an introductory review of basic financial processes of sports tourism that includes profit and non-profit and financial impact of sports tourism on the economy, community and environment.

### ACC 150 Payroll Accounting

3-0-3

**Prerequisites:** ACC 101 or AOT 239

This course introduces the major tasks of payroll accounting, employment practices, federal, state, and local governmental laws and regulations, internal controls, and various forms and records and introduces the use of computer applications for payroll.

### ACC 201 Intermediate Accounting I

3-0-3

**Prerequisites:** ACC 101

This course explores fundamental processes of accounting theory, including the preparation of financial statements.

### ACC 202 Intermediate Accounting II

3-0-3

**Prerequisites:** ACC 201

This course covers the application of accounting principles and concepts to account evaluation and income determination, including special problems peculiar to corporations and the analysis of financial reports.

### ACC 230 Cost Accounting I

3-0-3

**Prerequisites:** ACC 102

This course is a study of the accounting principles involved in job order cost systems.

### ACC 240 Computerized Accounting

3-0-3

**Prerequisites:** ACC 101

This course is a study of using the computer to design and implement various accounting functions, including financial transactions, records, statements, reports and documents.

### ACC 245 Accounting Applications

3-0-3

**Prerequisites:** ACC 101 and CPT 170

This course introduces microcomputer accounting using data base software and/or electronic spreadsheets.

### ACC 265 Not-for-Profit Accounting

3-0-3

**Prerequisites:** ACC 102

This course introduces the special accounting needs of municipalities, counties, states, the federal government and governmental agencies, and other not-for-profit organizations.

### ACC 291 Cert Bookkeeper Review

3-0-3

**Prerequisites:** ACC 101

This course is designed to help students prepare for the Certified Bookkeeper Exam.