ACCOUNTING (ACCC)

ACCC 201 Principles of Accounting I
This course is designed to introduce the student to accounting principles, practices, and techniques. Emphasis is placed on accounting for a sole proprietorship. The accounting cycle, financial statements, control of cash, inventories, plant assets, current liabilities, and payroll accounting are covered. 3 credits.

ACCC 202 Principles of Accounting II
Prerequisite: ACCC 201.

This course is a continuation of Principles of Accounting I with an emphasis on corporations, financial analysis and managerial accounting. Content includes corporate organization and operations, earnings per share and dividends, long-term obligations and investments, statement of cash flows, analysis of financial statements, accounting for departments and branches, cost accounting systems, cost-volume-profit analysis; budgeting and standard cost, and decision making. 3 credits.

ACCC 210 Fundamentals of Accounting
The Fundamentals of Accounting competency will provide you with a basic understanding of accounting – why it is used and what it is used for. You will develop an understanding of the various goals and functions of accounting, the purpose and function of the four principal financial statements, the pros and cons of the legal forms of business, and the importance of ethics in accounting. 0.6 credits.

ACCC 215 Accounting Cycle and Transaction Analysis
Demonstrate an understanding of the fundamentals of accounting. The Fundamentals of Accounting competency will provide you with a basic understanding of accounting – why it is used and what it is used for. You will develop an understanding of the various goals and functions of accounting, the purpose and function of the four principal financial statements, the pros and cons of the legal forms of business, and the importance of ethics in accounting. 0.6 credits.

ACCC 220 Financial Reporting
Demonstrate an understanding of the accounting cycle and the analysis of accounting transactions. In this competency, you will develop an understanding of the steps of the accounting cycle, practice accounting transactions and understand how they flow through an accounting system. This is the second in a series of eight accounting competencies and should be taken after Fundamentals of Accounting and before Financial Reporting. 0.6 credits.

ACCC 225 Accounting for Working Capital
Demonstrate an understanding of working capital management decisions and issues involving short-term credit and the management and accounting for cash, accounts receivable, and inventory. The Accounting for Working Capital competency focuses on how companies account for cash, receivables, and inventory - both what they mean and how they are analyzed in order to maximize their return. This is the fifth in a series of eight accounting competencies and should be completed after Fundamentals of Accounting, Accounting Cycle & Transaction Analysis, Financial Reporting, and Accounting for Long-Term Investing and Financing Decisions. 0.6 credits.

ACCC 230 Account Invest Financing Decis
The Accounting for Long-Term Investing and Financing Decisions competency focuses on how to finance a company over the long-term in order to make informed and, ultimately, successful investment decisions. This is the fourth in a series of eight accounting competencies and should be completed after Fundamentals of Accounting, Accounting Cycle & Transaction Analysis, and Financial Reporting. 0.6 credits.

ACCC 235 Financial Planning and Control
Demonstrate knowledge and application of the three key steps of financial planning: (1) forecasting the firm's short-term and long-term financial needs; (2) developing budgets to meet those needs; and (3) establishing financial controls to see if the company is achieving its goals. The Financial Planning and Control competency focuses on a company's short-term and long-term financing needs based on available financial and operational information. This is the sixth in a series of eight accounting competencies and should be taken after Accounting for Managerial Decisions. 1.5 credits.

ACCC 240 Accounting for Managerial Decisions
Demonstrate knowledge and application of managerial accounting tools and techniques used in making decisions. The Accounting for Managerial Decisions competency focuses on knowing how and when to apply managerial accounting tools and techniques to make decisions in a business. This is the seventh in a series of eight accounting competencies and should be completed after Fundamentals of Accounting, Accounting Cycle & Transaction Analysis, Financial Reporting, Accounting for Long-Term Investing and Financing Decisions, Accounting for Working Capital, and Financial Planning and Control. 1.5 credits.

ACCC 360 Financial Statement Analysis
Prerequisites: ACCC 201 and ACCC 202.

Students develop basic skills in financial statement analysis and appreciate the factors that influence the outcome of the financial reporting process. The use of computer applications for statement preparations and financial forecasting will be examined, as well as the ethical issues surrounding business reporting and exploitative practices. 3 credits.

ACCC 605 Accounting for Business Decisions
This course provides a clear introduction to the essential concepts of financial accounting, focusing on how assets, liabilities, and equity form the foundation of an organization's financial position. Students learn how financial statements inform decisions related to profitability, risk, and asset management. Through hands on analysis and interpretation of real world financial data, learners build the skills needed to understand organizational performance and financial health. The course also develops students' ability to prepare forecasted financial statements, calculate projected results, and craft recommendations aligned with strategic goals. Ethical considerations in business and accounting are explored through case studies, enabling students to evaluate dilemmas with professional judgment and integrity. 3 credits.