

# ACCOUNTING (ACC)

## ACC 105 - Taxation for Individuals

Units: 1-3

Income, expenses, exclusions, deductions and credits. Emphasis on the preparation of individual income tax returns. This course is transferable as an elective to UNR.

*Term Offered: Spring*

## ACC 135 - Bookkeeping I

Units: 3

An introductory course for those without previous study in bookkeeping or accounting. Includes the purpose and nature of accounting, measuring business income, basic accounting principles covering the accounting cycle from source documents through preparation of financial statements for a service business and a retail firm, banking procedures and payroll procedures. Some assignments will be solved using a computerized general ledger program.

*Transferability: May not transfer towards an NSHE bachelor's degree*

*Term Offered: Spring and Fall*

## ACC 136 - Bookkeeping II

Units: 3

Continuation of ACC 135. Includes accounting principles, assets and equity accounting for external financial reporting. Topics covered include notes receivable and payable, uncollectible accounts, inventory, accounting for plant and equipment, partnerships, corporations, bonds, financial statement analysis and statement of cash flows. Use of computer software for setup of an actual accounting system and for simulated case studies.

*Transferability: May not transfer towards an NSHE bachelor's degree*

*Enrollment Requirements: Prerequisite: ACC 135.*

*Term Offered: Spring and Fall*

## ACC 180 - Payroll and Employee Benefit Accounting

Units: 3

An introductory course covering the concepts and principles of payroll accounting with practical manual and computer applications. Legal responsibilities of employers and rights of employees are included.

*Transferability: May not transfer towards an NSHE bachelor's degree*

*Term Offered: Spring and Fall*

## ACC 201 - Financial Accounting

Units: 3

Purpose and nature of accounting, measuring business income, accounting principles, assets and equity accounting for external financial reporting.

*Enrollment Requirements: Mathematics: Pre- or co-requisite of BUS 117*

*or MATH 120 or higher or qualifying placement scores; And English:*

*pre-requisite of ENG 100 or pre- or co-requisite of ENG 101 or qualifying*

*placement scores; or permission of the instructor.*

*Term Offered: Spring and Fall*

## ACC 202 - Managerial Accounting

Units: 3

Forms of business organization; cost concepts and decision making; break-even analysis, fixed and variable costs and budgeting for internal reporting.

*Enrollment Requirements: Prerequisite: ACC 201.*

*Term Offered: Spring and Fall*

## ACC 220 - Microcomputer Accounting Systems

Units: 3

This course introduces students to integrated accounting software prominently used in business. Topics covered include general ledger, accounts receivable, inventory, fixed assets, accounts payable, long-term liabilities, equity, payroll, bank reconciliation, adjusting and closing entries; creation and analysis of financial statements. This course uses QuickBooks and Microsoft Excel. Transferable as an elective to UNR and UNLV.

*Enrollment Requirements: Prerequisite or co-requisite: ACC 136 or ACC 201; or permission of instructor.*

*Term Offered: Spring*

## ACC 290 - Certified Bookkeeper Course

Units: 3-6

Offers skills for working professionals and students who wish to advance their career in the bookkeeping profession. Upon successful completion, students will be able to sit for a national exam administered by the American Institute of Professional Bookkeepers (AIPB). Upon passing this exam and completing two years of bookkeeping experience, individuals earn the right to call themselves "Certified Bookkeepers."

*Transferability: May not transfer towards an NSHE bachelor's degree*

*Enrollment Requirements: Prerequisite: ACC 135 and ACC 136 – OR – ACC 201; and ACC 180*

*Term Offered: All Semesters*

## ACC 295 - Work Experience

Units: 1-8

A course designed wherein students will apply knowledge to real on-the-job situations in a program designed by a company official and a faculty advisor to maximize learning experiences. Available to students who have completed all core and major requirements and have a 2.5 GPA. Contact the appropriate chairperson for the application, screening and required skills evaluation. Up to eight semester hour credits may be earned on the basis of 75 hours of internship for one credit. The course may be repeated for up to eight credits.

*Transferability: May not transfer towards an NSHE bachelor's degree*

*Term Offered: AS NEEDED*