ACCOUNTING

**ACC.100 Procedural Accounting**  3  3

This is a fundamental course for the occupationally-oriented student that emphasizes how to keep records rather than how to analyze them. The course work will be devoted to developing procedures within the framework of acceptable record-keeping concepts. The student will also develop a vocabulary necessary to understand terminology in the accounting area. Any person who desires a basic understanding of bookkeeping prior to pursuing principles of accounting will find this course very helpful.

Offered: Fall or Summer
Applicable toward graduation at Sandburg where program structure permits:
Degree or Certificate - AAS, AGS, and Certificates where applicable.
General Education -- Not Applicable

**ACC.101 Principles of Financial Accounting**  3  3

This is the first of a two course sequence designed to prepare students for a major in accounting. This course presents the following topics: concept of double-entry accounting, completing the accounting cycle, preparing financial statements, accounting for cash and charge transactions, accruals and deferrals, depreciation of physical assets, allowing for doubtful accounts, accounting for receivables and payables, inventories, payroll accounting, systems and controls, and concepts and principles.

Offered: Fall or Spring
Prerequisites: ENG.097 with a grade of C or placement in ENG.101.
MAT.080 with a grade of C or better (2) or placement into MAT.083 or higher (including BOC.100).

Offered toward graduation at Sandburg where program structure permits:
Degree or Certificate: AA, AS, AAS, AGS, and Certificates where applicable.
General Education -- Not Applicable

**ACC.102 Principles of Managerial Accounting**  3  3

This is the second of two courses in principles of accounting. During this course the basic accounting theory required for corporations, including accounting for merchandise, receivables, other assets, liabilities, and capital, will be covered. In addition, job costing, unit process costing, decision making, and statement analysis are introduced.

Offered: Fall or Spring
Prerequisites: Take ACC.101.

Offered toward graduation at Sandburg where program structure permits:
Degree or Certificate: AA, AS, AAS, AGS, and Certificates where applicable.
General Education -- Not Applicable

**ACC.201 Intermediate Accounting 1**  4  4

This is a course in intermediate accounting for students preparing for employment upon completion of their studies at Sandburg. Students will examine the balance sheet, income statement, and statement of cash flows in detail. The conceptual framework of accounting, concepts of future and present value, cash and receivables, inventory, and the acquisition and disposition of property, plant, and equipment will be given special emphasis. Various methods of presenting financial statements for external users will be studied.

Offered: Fall
Prerequisites: Take ACC.102

Applicable toward graduation at Sandburg where program structure permits:
Degree or Certificate: AA, AS, AAS, AGS, and Certificates where applicable.
General Education -- Not Applicable Elective Only

**ACC.202 Intermediate Accounting 2**  4  4

This course is a continuation of Intermediate Accounting 1. Students will examine the balance sheet and income statement in detail with special emphasis on the liability and stockholder’s equity accounts. Various methods of presenting financial statements for external users will be studied.

Offered: Spring
Prerequisites: Take ACC.201

Applicable toward graduation at Sandburg where program structure permits:
Degree or Certificate: AA, AS, AAS, AGS, and Certificates where applicable.
General Education -- Not Applicable

**ACC.203 Accounting Software**  2  2  3

This course will use a commercial business accounting software package to familiarize the student with the type of accounting software he/she could encounter in the business world. Various business types and organizations will be used to demonstrate the various aspects of the accounting cycle including accounts receivable, accounts payable, payroll, inventory, and financial statements. A manual practice set will also be used to familiarize students with subsidiary ledgers, accounts receivable/payable tasks, payroll, and the flow of information in the accounting cycle. This course is appropriate for accounting students preparing for employment upon completion of their studies at Carl Sandburg College.

Offered: Spring or as Needed
Prerequisites: Take ICT.110 and concurrent enrollment in ACC.102.

Applicable toward graduation at Sandburg where program structure permits:
Degree or Certificate: AAS, AGS, and Certificates where applicable.
General Education -- Not Applicable
ACC.205 Cost Accounting  

This is a one-semester course in practices and procedures of cost accounting. It presents job order, process cost and standard cost accounting principles. This course is designed for baccalaureate oriented students. It is also appropriate for persons preparing for employment without completing a bachelor's degree.

Offered: Spring
Prerequisites: Take ACC.102

Applicable toward graduation at Sandburg where program structure permits:
Degree or Certificate: AA, AS, AS, AGS, and Certificates where applicable.
General Education -- Not Applicable Elective Only

ACC.206 Federal Income Tax  

This is a course designed to give students a fundamental background of the individual income tax system. The course presents the following topics: the background of the federal income tax withholding system; basic individual income tax; individual income tax structure; identification of inclusions and exclusions from gross income; itemized deductions; business returns for self-employed individuals; special tax situations for individuals; and changes affecting current year's tax laws.

Offered: Spring

Applicable toward graduation at Sandburg where program structure permits:
Degree or Certificate: AAS, AGS, and Certificates where applicable.
General Education -- Not Applicable

ACC.207 Payroll Accounting  

This course will focus on payroll accounting and the role that the payroll accountant plays in an organization's management planning process. The need for timely and accurate payroll data will be a major focus of this course. Payroll accounting software and microcomputer spreadsheet applications will be an integral part of this course. The need for payroll and personnel records, computing and paying wages and salaries, payroll taxes, and analyzing and journalizing payroll transactions will be covered.

Offered: Spring or as Needed
Prerequisites: ACC.100 or ACC.101, BOC.100 or MAT.099, and ICT.110.

Applicable toward graduation at Sandburg where program structure permits:
Degree or Certificate: AAS, AGS, and Certificates where applicable.
General Education -- Not Applicable

ACC.208 Spreadsheet Applications for Business  

This course will focus on developing more advanced skills in microcomputer spreadsheet applications as they relate to accounting and other business applications. Basic knowledge of spreadsheets will be assumed. Topics that may be explored include working with formulas and functions, charts and graphs, working with multiple worksheets and workbooks, integration with other software applications, data tables and scenario management, and other accounting/business applications.

Offered: Fall or as Needed
Prerequisites: Take ACC.102 and concurrent enrollment in ICT.110.

Applicable toward graduation at Sandburg where program structure permits:
Degree or Certificate: AAS, AGS, and Certificates where applicable.
General Education -- Not Applicable