

ACCOUNTING (BSAC)

BSAC 1110 Intro to Financial Accounting (3 Credit Hours)

An introduction to the principles of accounting. Topics include: recognition of revenue and expenses for income determination, proper classification of balance sheet items, and income statement and balance sheet preparation. Students learn to prepare adjusting entries, closing entries and worksheet presentations necessary for monthly financial statements. The principle and theories behind the proper accounting treatment of cash, accounts receivable, inventories, prepaid expenses, marketable securities and fixed assets are studied.

BSAC 1120 Intro to Managerial Accounting (3 Credit Hours)

Continuation of the study of financial accounting with a detailed study of liabilities and ownership interests for partnerships and corporations. Introduction to statements of changes in financial position, consolidated statements, cost accounting, and the effect of taxes on business decisions.

Prerequisite(s): BSAC 1110.

BSAC 1940 Transfer Coursework (3 Credit Hours)

Transfer Coursework for BSAC discipline in BSLs Programs (1000 Level).

BSAC 2210 Intermediate Accounting I (3 Credit Hours)

Study and application of accounting theory to problems of classification and valuation in preparation of the balance sheet and income statement.

Prerequisite(s): BSAC 1120.

BSAC 2220 Intermediate Accounting II (3 Credit Hours)

Continuation of the study and application of accounting theory to the balance sheet and income statement, including accounting for liabilities and corporate ownership interests, and the flow of funds. Contemporary accounting development and problems.

Prerequisite(s): BSAC 1120.

BSAC 2910 Special Topics in Accounting (1-3 Credit Hours)

Special Topics in Accounting.

BSAC 2940 Transfer Coursework (3 Credit Hours)

Transfer Coursework for BSAC discipline in BSLs Programs (2000 Level).

BSAC 3310 Cost Accounting (3 Credit Hours)

A study of the accounting methods and procedures peculiar to manufacturing activities. Emphasis is placed on product costing in accordance with generally accepted accounting principles under various costing methods.

Prerequisite(s): BSAC 1110.

BSAC 4910 Independent Study (1-3 Credit Hours)

Independent Study in the BSAC discipline for the BSLs Programs.