ACCOUNTING

ACG 2001, Principles of Financial Accounting I Principles of Financial Accounting I
3 hrs., 3 crs.,
(Offered fall, spring, and summer). An introduction to financial accounting. The complete accounting cycle will be studied as it relates to a service business and a merchandising business. Additional topics include financial reporting and analysis, internal control, and short-term liquid assets including inventories.

ACG 2001H, Honors Principles Of Financial Accounting I Honors Principles Of Financial Accounting I
3 hrs., 3 crs.,
(Offered fall, spring, and summer). An introduction to financial accounting. The complete accounting cycle will be studied as it relates to a service business and a merchandising business. Additional topics include financial reporting and analysis, internal control, and short-term liquid assets including inventories.

ACG 2011, Principles of Financial Accounting II Principles of Financial Accounting II
3 hrs., 3 crs.,
(Offered fall, spring, and summer). Prerequisite: Minimum grade of "C" in ACG2001 or consent of instructor. A continuation of Principles of Financial Accounting I. Topics will include a study of short-term liquid assets, long-term assets, and current long-term liabilities and stockholder's equity. Additional topics will include the statement of cash flows and financial statement analysis.

ACG 2011H, Honors Principles of Financial Accounting II Honors Principles of Financial Accounting II
3 hrs., 3 crs.,
(Offered fall, spring, and summer). Prerequisite: Minimum grade of "C" in ACG2001 or consent of instructor. A continuation of Principles of Financial Accounting I. Topics will include a study of short-term liquid assets, long-term assets, and current long-term liabilities. Additional topics will include the statement of cash flows and financial statement analysis.

ACG 2071, Introduction to Managerial Accounting Introduction to Managerial Accounting
3 hrs., 3 crs.,
(Offered fall, spring, and summer). Prerequisite: Minimum grade of "C" in ACG2001. Accounting for planning, organization, and cost control.

ACG 2071H, Honors Introduction To Managerial Accounting Honors Introduction To Managerial Accounting
3 hrs., 3 crs.,
(Offered fall, spring, and summer). Prerequisite: Minimum grade of "C" in ACG2001. Accounting for planning, organization, and cost control.

ACG 2450, Introduction to Accounting Software Introduction to Accounting Software
3 hrs., 3 crs.,
(Offered spring). Prerequisite: Minimum grade of "C" in ACG2001. The accounting applications of electronic data processing, including the preparation, interpretation and use of computer information in financial decision-making. This course is transferable, but may not be substituted.

ACG 2930, Special Topics in Accounting Special Topics in Accounting
3 hrs., 3 crs.,
Course centering around topics of current interest or of special interest to students or instructors. Topics may vary from semester to semester. Course will provide the opportunity for students to demonstrate their mastery of the material learned from the program. It should be taken during the student's last semester.