

# ACCOUNTING - GENERAL (ACG)

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## ACG 2021 Financial Accounting

**Credit Hours:** 3

Introduction to the accounting cycle and preparation of financial statements including accounting for cash, receivables, inventories, payables, plant assets, stocks and bonds.

## ACG 2071 Managerial Accounting

**Credit Hours:** 3

**Prerequisites:** ACG 2021 with a grade of "C" or higher

This course covers accounting as it applies to managerial theory and practice; cost accounting concepts and relationships; forecasting and budgeting; business information requirements.

## ACG 2100 Intermediate Accounting 1

**Credit Hours:** 3

**Prerequisites:** ACG 2021 with a grade of "C" or higher

This course is a review of the Accounting Cycle and advanced work in the areas of temporary investments, receivables, inventories, plant assets, and investments in stocks and bonds.

## ACG 2450 Computerized Accounting

**Credit Hours:** 3

**Prerequisites:** ACG 2021 and CGS 2100 - both courses with a grade of "C" or higher

This course is an introduction to electronic accounting using commercial accounting software for recording financial transactions and constructing financial statements and accounting reports.

## ACG 3024 Accounting for Managers

**Credit Hours:** 3

This course addresses the use of accounting information by non-financial managers. Emphasis is placed on the interpretation of accounting information in order for a manager to participate effectively in decision making. Concepts introduced include the accounting cycle, accounting for merchandisers, cash and internal control, receivables and inventory control, long-term assets and depreciation, ratio analysis, breakeven and cost-volume profit, budgeting, cost planning and control, and capital budgeting.

## ACG 3041 Applied Financial Accounting

**Credit Hours:** 3

**Prerequisites:** ACG 2021 and ACG 2100 with a grade of "C" or higher

**Corequisites:** ACG 2071

This course reviews financial statements and further examines financial accounting standards with emphasis on reporting cash, short-term investments, receivables, inventories, capital assets, current liabilities, contingencies, bonds, leases, pensions, and stockholders' equity.

## ACG 3401 Accounting Information Systems

**Credit Hours:** 3

**Prerequisites:** ACG 3024 and CGS 2100 - both courses with a grade of "C" or higher

This course provides a foundation in accounting information systems for a business organization. The course will cover business processes, risks, internal controls, and the design and implementation of an accounting information system (AIS).

## ACG 4341 Cost Accounting

**Credit Hours:** 3

**Prerequisites:** ACG 3024 with a grade of "C" or higher

This course covers planning, control and analysis of production, administrative and selling costs using budgeting and standard cost accounting techniques including variance analysis, inventory management, activity-based costing, capital budgeting, and strategic planning.

## ACG 4631 Essentials of Auditing

**Credit Hours:** 3

**Prerequisites:** ACG 3041 with a grade of "C" or higher

This course provides an introduction to auditing and the audit process. Topics include professional ethics, audit evidence and documentation, internal control, business risks, and audit planning. Special emphasis is given to auditing procedures for cash, receivables, inventories, plant assets, liabilities, stockholders' equity, revenues, cost of goods sold, and other expenses.