

# BOOKKEEPING AND ACCOUNTING (BOOK)

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## **BOOK 151 Fundamental Accounting Concepts**

(3 Credits, Fall/Spring)

Introduction of fundamental double-entry accounting concepts and terminology. Emphasis on analyzing and recording business transactions and completing, adjusting, and closing entries for the accounting cycle of a business. Includes procedures for banking, cash funds, calculating and recording payroll, accrual accounting, and financial statements. PREREQ: Completion of Units 1-4 (or placement into Unit 5 or higher) of MATH 095. (3 lecture hours, 0 lab hours, 3 credits)

## **BOOK 199 Bookkeeping and Accounting Special Topics**

(1-5 Credits, Varies)

This course is designed to permit the offering of special topics appropriate to a student's program. Regular or frequently recurring topics are not offered under this title. The course may be repeated as new topics are presented. (1 lecture hours, 0 lab hours, 1 credits)

## **BOOK 252 Applied Accounting I**

(3 Credits, Fall)

Includes accounting for receivables, inventory, depreciable assets, notes payable, and notes receivable. Introduces accounting for partnerships and corporations, the statement of cash flows, and financial analysis. PREREQ: BOOK 151 and BUSA 120. (3 lecture hours, 0 lab hours, 3 credits)

## **BOOK 255 Computerized Accounting**

(3 Credits, Fall)

Introduction to computerized systems for establishing and maintaining small business accounting records. Includes integrated modules for general ledger, invoicing, cash receipts, purchasing, accounts payable/receivable, fixed assets, and payroll; performing end-of-period and end-of-year closing operations; and generating financial reports. PREREQ: BOOK 151 and BUSA 120. (3 lecture hours, 0 lab hours, 3 credits)

## **BOOK 258 Payroll and Human Resource Issues**

(3 Credits, Spring)

Introduction to the issues surrounding employment and compliance with regulations applicable to employment. Practice in calculation of gross pay, payroll taxes, and recordkeeping. Emphasis in compliance with the Fair Labor Standards Act and other regulations related to the human resource function. PREREQ: BOOK 151 and BUSA 120. (3 lecture hours, 0 lab hours, 3 credits)

## **BOOK 260 Professional Bookkeeping**

(3 Credits, Spring)

In-depth study of the key accounting functions required for companies with up to 100 employees; includes adjustments and error correction, payroll and depreciation, inventory accounting, internal controls, and fraud prevention. This course helps prepare students for the American Institute of Professional Bookkeepers (AIPB) Professional Bookkeeping Certification. PREREQ: ACCT 201 or BOOK 252. (3 lecture hours, 0 lab hours, 3 credits)

## **BOOK 290 Bookkeeping and Accounting Capstone**

(3 Credits, Fall/Spring)

Students will complete a comprehensive project providing hands-on experience with all of the procedural details involved in the accounting cycle. The project will include evaluating financial information, data entry in an accounting system, and preparation of financial statements that are in conformity with GAAP. Students will complete a business tax return. Necessary advanced spreadsheet skills will be offered in this course. PREREQ: ACCT 250, BOOK 252 (or ACCT 201), and BOOK 255. (3 lecture hours, 0 lab hours, 3 credits)

*Refer to How to Read Course Descriptions for an explanation of elements found in the course descriptions above.*