

# 2019-2020 TTC Catalog - Accounting (ACC)

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## ACC 001 - ACC 001

**Lec:** 0 **Lab:** 0 **Credit:** \*

Indicates credit given for accounting course work transferred from another college for which there is no equivalent course at TTC. \*Hours vary depending on external course.

**Division:** Business Technology

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## ACC 100 - Basic Accounting

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

### Course Offered

Fall  
Spring  
Summer

This course introduces basic accounting principles, including the accounting cycle, bookkeeping, the debit-credit procedure, journals, ledgers, trial balances and preparing financial statements for sole proprietorships.

### Prerequisite

MAT 032  
or appropriate placement

**Grade Type:** Letter Grade

**Division:** Business Technology

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## ACC 101 - Accounting Principles I

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

### Course Offered

Fall  
Spring  
Summer

This course introduces basic accounting procedures for analyzing, recording and summarizing financial transactions, adjusting and closing the financial records at

the end of the accounting cycle, and preparing financial statements. This course is designed to include all aspects of financial accounting at the introductory level.

**Prerequisite**

MAT 101

or

MAT 155

or

appropriate placement

and

ACC 100

or

departmental approval

**Grade Type:** Letter Grade

**Restrictions:** Students who receive credit for ACC 111 may not receive credit for ACC 101.

**Division:** Business Technology

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## **ACC 102 - Accounting Principles II**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

**Course Offered**

Fall

Spring

Summer

This course emphasizes managerial accounting theory and practice in basic accounting and procedures for cost accounting, budgeting, cost-volume analysis and financial statement analysis.

**Prerequisite**

ACC 101

or

ACC 111

**Grade Type:** Letter Grade

**Division:** Business Technology

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## **ACC 111 - Accounting Concepts**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

**Course Offered**

Fall  
Spring  
Summer

This course is the study of the principles of the basic accounting functions – collecting, recording, analyzing and reporting information.

**Prerequisite**

MAT 101

**Grade Type:** Letter Grade

**Restrictions:** Students who receive credit for ACC 111 may not receive credit for ACC 101.

**Division:** Business Technology

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**ACC 112 - Organizational Accounting**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

**Course Offered**

Fall  
Spring  
Summer

This course is the study of financial accounting with specific emphasis on partnerships and the corporate form of organization.

**Prerequisite**

ACC 111

or

ACC 101

with a minimum grade of C

and

MAT 101

**Grade Type:** Letter Grade

**Division:** Business Technology

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**ACC 124 - Individual Tax Procedures**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

**Course Offered**

Fall

Spring  
Summer

This course is a study of the basic federal income tax structure from the standpoint of the individual, including the preparation of individual income tax returns.

**Prerequisite**

ACC 101

or

ACC 111

**Grade Type:** Letter Grade

**Division:** Business Technology

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## **ACC 150 - Payroll Accounting**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

**Course Offered**

Fall  
Spring  
Summer

This course introduces the major tasks of payroll accounting; employment practices; federal, state and local governmental laws and regulations; internal controls; and various forms and records using both a manual and computerized approach.

**Corequisite**

ACC 101

or

ACC 111

**Grade Type:** Letter Grade

**Division:** Business Technology

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## **ACC 201 - Intermediate Accounting I**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

**Course Offered**

Fall  
Spring

This course explores fundamental processes of accounting theory, including the preparation of financial statements.

**Prerequisite**

ACC 112

with a minimum grade of C

**Grade Type:** Letter Grade

**Division:** Business Technology

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## **ACC 202 - Intermediate Accounting II**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

### **Course Offered**

Fall

Spring

Summer

This course covers the application of accounting principles and concepts to account evaluation and income determination, including special problems peculiar to corporations and the analysis of financial reports.

### **Prerequisite**

ACC 201

with a minimum grade of C

**Grade Type:** Letter Grade

**Division:** Business Technology

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## **ACC 203 - Intermediate Accounting III**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

### **Course Offered**

Fall

Spring

Summer

This course covers the application of accounting theory to income tax allocation, and accounting for leases and pensions. Revenue recognition, financial statement analysis, cash flow statement preparation and an overview of international accounting also are covered.

### **Prerequisite**

ACC 202

with a minimum grade of C

**Grade Type:** Letter Grade

**Division:** Business Technology

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## **ACC 224 - Business Taxation**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

### **Course Offered**

Fall  
Spring  
Summer

This course is an introduction to tax reporting requirements and taxation of the proprietorship, partnership, S Corporation, C Corporation, and limited liability company. Some form preparation is required.

### **Prerequisite**

ACC 112  
and  
ACC 124  
with a minimum grade of C

**Grade Type:** Letter Grade

**Division:** Business Technology

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## **ACC 226 - Tax Audit and Research**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

### **Course Offered**

Fall  
Spring  
Summer

This course is a study of the Internal Revenue Service's procedures for individual and corporation tax audits and refunds, as well as other tax research services available to tax practitioners.

### **Prerequisite**

ACC 111

**Grade Type:** Letter Grade

**Division:** Business Technology

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## **ACC 240 - Computerized Accounting**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

**Course Offered**

Fall  
Spring

This course covers using the computer to design and implement various accounting functions, including financial transactions, records, statements, reports and documents normally found in a moderately complex business.

**Prerequisite**

ACC 101

or

ACC 111

**Grade Type:** Letter Grade

**Division:** Business Technology

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**ACC 245 - Accounting Applications**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

**Course Offered**

Fall  
Spring

This course introduces microcomputer accounting using electronic spreadsheet software.

**Prerequisite**

ACC 101

or

ACC 111

**Grade Type:** Letter Grade

**Division:** Business Technology

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**ACC 246 - Integrated Accounting Software**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

**Course Offered**

Fall  
Spring  
Summer

This course includes the use of pre-designed integrated accounting software for accounting problems.

**Prerequisite**

ACC 124  
and  
ACC 150  
and  
ACC 224

**Grade Type:** Letter Grade

**Division:** Business Technology

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**ACC 260 - Auditing**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

**Course Offered**

Fall  
Spring

This course is a study of the procedures for conducting audits and investigations of various enterprises. It covers collecting data from working papers, arranging and systemizing the audit, and writing the audit report. Emphasis is placed on detailed audits, internal auditing and the auditing process.

**Prerequisite**

ACC 112

**Grade Type:** Letter Grade

**Division:** Business Technology

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**ACC 265 - Not-for-Profit Accounting**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

**Course Offered**

Fall  
Spring  
Summer

This course introduces the special accounting needs of municipalities, counties, states, the federal government and governmental agencies, and other not-for-profit organizations.

**Prerequisite**

ACC 112

**Grade Type:** Letter Grade



**Division:** Business Technology

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## **ACC 275 - Selected Topics in Accounting**

**Lec:** 3.0 **Lab:** 0 **Credit:** 3.0

### **Course Offered**

Fall

Spring

Summer

This course provides an advanced in-depth review of selected topics in accounting using case studies and individual and group problem solving.

### **Prerequisite**

ACC 202

and

ACC 224

with a minimum grade of C

**Grade Type:** Letter Grade

**Division:** Business Technology

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