

2022-2023 TTC Catalog - Accounting (ACC)

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

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

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

Grade Type: Letter Grade

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

Division: Business Technology

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

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 033

or appropriate placement

Grade Type: Letter Grade

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

Division: Business Technology

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

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

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

ACC 201 - Intermediate Accounting I

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

Course Offered

Fall

Spring

Summer

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

Prerequisite

ACC 112

with a minimum grade of C
and

Corequisite

MAT 120

or a higher-level math course

Grade Type: Letter Grade

Division: Business Technology

ACC 202 - Intermediate Accounting II

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

Course Offered

Fall

Spring

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

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

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

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

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

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

ACC 246 - Integrated Accounting Software

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

Course Offered

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

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

ACC 265 - Not-for-Profit Accounting

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

Course Offered

Fall

Spring

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

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
