

# 2025-2026 TTC Catalog

## ACC 100 Basic Accounting

Lec: 3.0 Lab: 0 Credit: 3.0

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.

Non-Degree Credit

### **Prerequisite**

MAT 032

or appropriate placement

### **Course Offered**

Fall

Spring

Summer

### **Grade Type**

Letter Grade

### **Division**

Business Technology