

ACCT 201 Intermediate Accounting I**3.0 Credits**

Attribute: BU

This course provides a review of accounting concepts and principles, the accounting cycle, and financial statement preparation. An in-depth study of assets including cash, temporary investments, receivables, inventories, plant and equipment, and intangibles are covered. Spreadsheet applications are used as a device to enhance the calculations and presentation of financial accounting data. Prerequisite: ACCT 106 Principles of Financial Accounting II.

ACCT 211 Taxation**3.0 Credits**

Attribute: BU

This course provides a survey of federal tax structure as it applies to both individuals and corporations. There is a complete detailed exposure to tax responsibilities, tax calculations, tax implications, and tax filing for individuals at the state and federal levels. Current taxation practices are of prime concern, as well as the implications of tax considerations on future individual decisions. When time allows, partnership and special tax entities are discussed.

Prerequisites: Placement in College Algebra or higher, or departmental approval

ACCT 225 Spreadsheet Applications**3.0 Credits**

Attribute: BU

This course is an in-depth study of spreadsheets used to perform calculations and communicate quantitative information. Topics include the fundamentals of spreadsheet design, coverage of business formulas and functions, linking multiple worksheets and files, validating and auditing workbooks, sorting and filtering data, and creating charts and graphs. The course will provide students with an introduction to automation with macros using the Visual BASIC for Applications (VBA) language and an overview of business intelligence and data analysis tools.

Prerequisites: ACCT 108 Computerized Business Applications or CTIM 103 Beginning Excel, ENGL 092 Preparing for College Reading II, ENGL 099 Introductory Writing, and MATH 001 Preparation for College Math I or MATH 010 Fundamentals of Mathematics; waiver by placement testing results; or departmental approval.