

ACCOUNTING (ACCT)

ACCT 200 Elements of Accounting I (3 credits)

Introduction to the fundamentals of accounting including the classification of accounts, debits/credits, the basic financial statements, special journals, and adjusting and closing entries.

ACCT 201 Elements of Accounting II (3 credits)

Fundamentals of accounting that include control of cash, receivables/ payables, plant and intangible assets, payroll, inventories, partnerships, corporations.

Prerequisite/s: ACCT 200