

ACG-ACCOUNTING: GENERAL

ACG 2021 Financial Accounting (3 Credits)

Students will be introduced to the field of financial accounting. The course emphasizes the analysis of business transactions and the study of the accounting cycle. Topical areas in the course include accrual-based accounting concepts, internal controls, financial statement preparation, and accounting elements of a corporate business entity. Ethical accounting standards are embedded throughout the course materials.

Prerequisite: C or higher in either QMB 1001 or MAT 1033 or appropriate placement score, and successful completion of all developmental writing and reading courses indicated through placement testing.

ACG 2071 Management Accounting (3 Credits)

A study of the accumulation, interpretation and control of costs using both job order and process costing systems. In addition, budgeting, cost volume profit relationships, and decision making in a managerial setting are considered.

Prerequisite: C or higher in ACG 2021

ACG 3024 Accounting for Managers (3 Credits)

This course is designed to enable the student to understand and apply the fundamental concepts and procedures of both financial and management accounting. Topics include basic accounting terminology, financial statement analysis and interpretation, internal control, ethical issues in accounting, cost behavior and cost volume profit analysis, budgeting, and the use of accounting data in making informed, ethical decisions. Prerequisite: Admission to the BAS Leadership program.