

# ACCOUNTING - BLOOMFIELD COLLEGE (ACC)

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**ACC 201C Principles of Accounting I (3 credits)**

Prerequisite(s): WRT 108 or WRT 109. Basic accounting concepts, fundamentals of accounting procedures, development of accounting principles and practices, and the determination, valuation, and presentation of accounting information. Emphasis on accounting theory and its relationship to the preparation of financial accounting statements. Use of a computerized practice set will be required.

**ACC 204B Principles of Accounting II (3-4 credits)**

Prerequisite(s): ACC 201. To continue the study of basic accounting concepts, fundamentals of accounting procedures, development of accounting principles and practices, and the determination, valuation, and presentation of accounting information. Emphasis on the use of accounting information as it pertains to management.

**ACC 301 Intermediate Accounting I (3 credits)**

Prerequisite(s): ACC 204 with a grade of C or better. Review of basic financial statements and an in-depth study of accounting principles, including disclosure classification and presentation.

**ACC 318C Taxation I (3 credits)**

Prerequisite(s): ACC 204 or consent of the Instructor. A study of taxation as it applies to the typical routine tax return for an individual tax payer. Topics will include determination of tax, income, inclusions, capital gains and losses, itemized deductions, and tax credits.

**ACC 323A Cost Accounting: A Managerial Emphasis I (3-4 credits)**

Prerequisite(s): ACC 204. A study of the fundamentals of cost determination, allocation, cost analysis, and costing for decisions. Topics include break-even analysis, cost-profit-volume analysis, job order costing, process costing, and basic standard cost analysis.

**ACC 404A Advanced Accounting (3-4 credits)**

Prerequisite(s): ACC 302. An in-depth study of business combinations, consolidations, and partnerships.

**ACC 421A Auditing (4 credits)**

Prerequisite(s): ACC 404 or consent of the Instructor. A study of external auditing theory, practice and administration. Topics include auditing standards, ethics, disclosures required for public reporting, auditing techniques, auditor client relationships.