

ACCT • ACCOUNTING

ACCT 210 • Financial Accounting**3 Credits**

This course introduces the basic financial accounting model and prepares students to explore the application of fundamental accounting principles to business entities. The course focuses on a user perspective and covers the vital steps in the accounting cycle from journalizing transactions to the preparation and interpretation of financial statements. Students will also demonstrate an understanding of the importance of ethics in accounting.

ACCT 220 • Managerial Accounting**3 Credits**

A focus on on managerial accounting using accounting data in decision-making. Topics covered include cost accumulation models, cost behavior, break-even analysis, budgeting, short and long-run decision analysis, capital expenditure analysis, and financial statement analysis.

Prerequisite: ACCT 210.