

# ACCOUNTING (ACCT)

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**ACCT 2101. Principles of Accounting I. (3 Credits)**

Prerequisite: Exemption from or completion of Learning Support Mathematics. Credit Hours: (3-0-3). A study of the underlying theory and application of financial accounting concepts.

**ACCT 2102. Principles of Accounting II. (3 Credits)**

Prerequisite: ACCT 2101. Credit Hours (3-0-3). A study of the underlying theory and application of managerial accounting concepts.

**ACCT 2103. The Accounting Cycle. (1 Credit)**

Prerequisite: ACCT 2101. Credit Hours: (1-1-1). A study of the accounting cycle from posting of original journal entries to the preparation of the trial balance, balance sheet, income statement, and statement of retained earnings. A combination of lecture and hands-on applications of computerized accounting systems will be used throughout the course.