

# Accounting (ACCT) Courses

## **ACCT1210 Financial Accounting**

This introductory course acquaints students with the basic principles, practices and theories of financial accounting. Topics include the identification, measurement and recording of the financial effects of economic events on enterprises. Emphasis is placed on the understanding and use of financial statements for the corporation and interpretation and use of financial statement information in business decisions, and a study of the system that produces this information. (OL)

Offered at Charlotte, Denver, North Miami, Online, Providence, Providence CE  
4.5 Quarter Credit Hours

## **ACCT1220 Managerial Accounting**

This course is the second of two required accounting courses to be completed by students pursuing degrees in business and hospitality. Students learn the nature, application and behavior of costs in both the goods-producing sector and service-producing sector. Various approaches to preparing budgets are also discussed. Decision making utilizing the topics discussed is emphasized.

Prerequisite(s): ACCT1210 or (ACCT1002 or ACCT1007 or ACCT1012 or ACCT1022 or ACCT1202 or ACCT2002 or ACCT2004). (OL)

Offered at Charlotte, Denver, North Miami, Online, Providence, Providence CE  
4.5 Quarter Credit Hours