

Course Descriptions

Accounting

ACCT 1101 Fundamentals of Bookkeeping

An introduction to the basic principles and practices of record keeping for businesses.

ACCT 1113 Basic Business Records I

The basic principles and practices of record keeping are the primary focus of Basic Business Records I.

ACCT 1123 Basic Business Records II

This course centers on record keeping for small businesses and is designed primarily for secretarial or occupational students. Prerequisite: ACCT 1113 Basic Business Records.

ACCT 1353 Casino Accounting

An introduction to accounting systems, procedures and controls relating to the gaming industry; covering the accounting process, revenue accounting, governmental regulations and internal controls related to gaming.

ACCT 2103 Accounting I—Financial

This course is an introduction to financial accounting concepts, principles and development of financial information. Course work includes the accounting processes and principles of accrual accounting.

Prerequisite: MATH 1483 Math Functions or MATH 1513 College Algebra or instructor permission.

ACCT 2123 Computer Accounting I

Accounting computer software is utilized to carry out small business operations. The primary emphasis is on small business accounting applications. The course assumes the student has an understanding of accounting principles. Prerequisite: ACCT 2103 Accounting I-Financial. *Traditionally offered in the Fall semester only.*

ACCT 2153 Internal Auditing and Compliance for Casinos

This course is an introduction to the unique compliance aspects for casinos and specifics of auditing the casino floor including the casino cage, table games, slot operations, the currency-transaction reporting audit process, and the new technology in these departments. You will learn about the concepts of fraud, the magnitude of casino fraud, and fraud prevention. Prerequisites: ACCT 1353 Casino Accounting and ACCT 2103 Accounting I-Financial.

ACCT 2203 Accounting II—Managerial

This course is an introduction to managerial accounting concepts and objectives, cost system designs, planning and control of sales and costs, analysis of costs and profits and accounting for managerial decision making. Prerequisite: ACCT 2103 Accounting I-Financial.