

## Accounting Courses (ACCT) - Online Undergraduate

### **ACCT 350 Financial Accounting 3 Cr.**

This course provides successful students with a basic understanding of financial accounting concepts, the double-entry bookkeeping system, the accounting cycle, and general-purpose financial statements. Basic knowledge of accounting for merchandising operations, short-term liquid assets; inventories; property, plant, and equipment; short- and long-term liabilities; and revenues and expenses are also developed.

### **ACCT 351 Managerial Accounting 3 Cr.**

This course provides students with a basic understanding of the principles, techniques, and uses of accounting in the planning and control of a business organization from a management perspective. The course focuses on types of costs, cost behavior, costing systems, activity-based costing, cost-volume-profit analysis and budgeting.

### **ACCT XXX Accounting Elective 100 Cr.**