

Accounting (ACC)

ACC 124: Principles of Accounting I

Introduces basic accounting principles and practices for service and/or merchandising types of businesses. Areas include: accounting as an information system, the accounting cycle, financial statements, internal control, current and/or long-term assets, current liabilities and payroll. Special emphasis will be placed upon the practical application of accounting principles. (45 lecture hours)

Credits: 3

Prerequisites: Placement in ENG 22 or higher

Program: [Accounting](#)

Recommended Prep: BUSN 188 or concurrent enrollment

ACC 125: Principles of Accounting II

Continues the study of financial accounting procedures. Areas include: long-term assets, long-term liabilities, accounting for corporations and/or partnerships. The statement of cash flows and financial statement analysis may be covered. (45 lecture hours)

Credits: 3

Prerequisites: ACC 124 with a grade of C or better or equivalent or instructor consent

Program: [Accounting](#)

ACC 132: Payroll and Hawai'i General Excise Tax

Introduces principles, manual and computerized procedures, and terminology for business applications of payroll accounting. Includes preparation and filing of federal and Hawai'i state forms for payroll taxes and the Hawai'i General Excise and Use Tax.

Credits: 3

Prerequisites: ACC 120, ACC 124, or ACC 201 with a grade of C or better or equivalent

Program: [Accounting](#)

Recommended Prep: ENG 22, ENG 24

ACC 134: Individual Income Tax Preparation

Introduces the preparation of federal and state of Hawai'i individual income tax returns with an emphasis on tax law and regulations and their application to the tax returns. This course is intended for an individual preparing basic tax returns under the supervision of an accounting professional.

Credits: 3

Prerequisites: Placement in ENG 22 or equivalent or instructor consent

Program: [Accounting](#)

Recommended Prep: BUS 101, ICS 100, ICS 101

ACC 137: Business Income Tax Preparation

Introduces Federal and Hawai'i tax laws and regulations and basic return preparation for business entities. This course is intended for an individual preparing basic tax returns under the supervision of an accounting professional.

Credits: 3

Prerequisites: ACC 134 with a grade of C or better or equivalent or instructor consent

Program: [Accounting](#)

Recommended Prep: BUS 101, ICS 100, ICS 101

ACC 201: Introduction to Financial Accounting

An introduction to accounting principles and practices used to record and communicate financial information. Analyze methods for evaluating assets, liabilities, and equity of an organization. Areas include: Accounting as an information system, the accounting cycle, revenue and expense recognition, accounting for merchandising operations, financial statements including cash flow, internal control, current assets, current and long-term liabilities, payroll, long-term assets, and corporate equity.

Credits: 3

Prerequisites: Placement into ENG 100 or equivalent or instructor consent

Program: [Accounting](#)
Recommended Prep: BUSN 188

ACC 202: Introduction to Managerial Accounting

An introduction to managerial accounting methods for evaluating performance including cost accounting, budgeting, break-even analysis, ratio analysis, standard cost systems, and reporting for internal decision making. The course also covers capital budgeting and incremental analysis. Requirement for the Accounting AS program; elective for the Liberal Arts AA program.

Credits: 3

Prerequisites: ACC 201 with a grade of C or better or ACC 124 and ACC 125 with a grade of C or better or equivalent or instructor consent

Program: [Accounting](#)

ACC 252: Using Quickbooks® in Accounting

Provides "hands-on" approach to computerized accounting using QuickBooks®. Applies previously acquired accounting skills and knowledge in a computerized environment to set up and maintain accounting records. Emphasis will be placed on the application of QuickBooks® to the accounting cycle. (Formerly ACC 150 at Leeward CC)

Credits: 3

Prerequisites: ACC 124 or ACC 201 with a grade of C or better and BUS 101, ICS 100 or ICS 101 with a grade of C or better or concurrent enrollment or equivalent or instructor consent

Program: [Accounting](#)

ACC 255: Using Excel® in Accounting

Provides "hands-on" training in the use of spreadsheets on computers to solve accounting problems. Applies previously acquired accounting skills and knowledge. Emphasizes financial and managerial accounting. (Formerly ACC 155 at Leeward CC)

Credits: 3

Prerequisites: ACC 202 with a grade of C or better or concurrent enrollment and BUS 101, ICS 100 or ICS 101 with a grade of C or better or equivalent or instructor consent

Program: [Accounting](#)