

# **ACCOUNTING (ACT)**

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## **ACT 1103 ACCOUNTING I**

**Description:** This course is a study in the fundamentals of accounting concepts and procedures. Concepts include financial reporting and analysis.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

## **ACT 1203 ACCOUNTING II**

**Description:** Continuation of Accounting I with emphasis given to financial statement analysis, costing systems, and the budgeting process. The managerial uses of accounting information for decision making are introduced. (Pre req: ACT 1103)

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded