ACCT-ACCOUNTING (ACCT)

ACCT 101. Supplemental Instruction to ACCT 221
1 Credit
Collaborative workshop for students in ACCT 221 – Financial Accounting. Course does not count toward departmental degree requirements. May be repeated up to 2 credits. Restricted to Las Cruces campus only.
Corequisite(s): ACCT 221.

ACCT 200. A Survey of Accounting
3 Credits
Emphasis on financial statement interpretation and development of accounting information for management. For engineering, computer science, and other non-business majors. Community Colleges only.
Prerequisite: one C S course or consent of instructor.

ACCT 221. Principles of Accounting I (Financial)
3 Credits
An introduction to financial accounting concepts emphasizing the analysis of business transactions in accordance with generally accepted accounting principles (GAAP), the effect of these transactions on the financial statements, financial analysis, and the interrelationships of the financial statements.

ACCT 222. Principles of Accounting II (Managerial)
3 Credits
An introduction to the use of accounting information in the management decision making processes of planning, implementing, and controlling business activities. In addition, the course will discuss the accumulation and classification of costs as well as demonstrate the difference between costing systems.
Prerequisite(s): ACCT 221.