**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. Financial Accounting**
3 Credits
Interpretation and use of financial accounting information for making financing, investing, and operating decisions.

**ACCT 222. Management Accounting**
3 Credits
Development and use of accounting information for management decision making.
Prerequisite(s): ACCT 221.