

# BAC - ACCOUNTING

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**BAC 2001 Principles of Financial Accounting (4 Units)**

The theory and practice of accounting applicable to measuring, recording, and reporting business transactions for external users. Topics include generally accepted accounting principles with introductions to business ethics, the accounting process, financial statement preparation, merchandising operations, short-term liquid assets, fixed assets, inventories, current and long-term liabilities, and owner's equity.

**Prerequisite(s):** All students must have a laptop computer.

**BAC 2002 Principles of Managerial Accounting (3 Units)**

A study of accounting information systems used to assist decision makers through identifying, measuring, and processing relevant information and communicating the information through reports. Topics include cost concepts and allocations, cost volume profit analysis, budgeting, performance measurement and evaluation techniques, short run decision analysis, pricing decisions, and capital investment analysis.

**Prerequisite(s):** BAC 2001