

## **ACC-55 — APPLIED ACCOUNTING/BOOKKEEPING**

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### **About This Course**

**Transfer:** CSU

3.00 units

Prerequisite: None.

Description: An introductory course for students who are non-accounting majors. The focus is basic bookkeeping and accounting principles for both merchandising and service oriented small business enterprises. Emphasis on the development of skills to record business transactions for cash and accrual methods, as well as the procedures to prepare financial statements and complete an accounting cycle. Attention is given to special journals, subsidiary ledgers, and payroll and banking procedures. 54 hours lecture. (Same as CAT-55) (Letter Grade, or Pass/No Pass option)