

| | Course | Title | Transfers to UHM (SHATATR) | Transfers to UHH (SHATATR) | Transfers to UHWO (SHATATR) | Prereqs | Course description |
|------|---------|--------------------------------------|----------------------------|----------------------------|-----------------------------|--|--|
| UHM | ACC 201 | Introduction to Financial Accounting | | ACC 250 | ACC 201 | sophomore standing | Introduction to financial accounting and methods used to record and report financial information to decision makers external to the firm. Use and limitations of financial reports. |
| UHH | ACC 250 | Financial Accounting | ACC 201 | | ACC 201 | none | Accounting theory and methods used to record and report financial information; methods for valuing the assets, liabilities, and ownership of an organization. |
| UHWO | ACC 201 | Introduction to Financial Accounting | ACC 201 | ACC 250 | | MATH 103 and sophomore standing | Introduction to financial accounting and methods used to record and report financial information to decision makers external to the firm. Use and limitations of financial reports. |
| HAW | ACC 201 | Elementary Accounting I | ACC 201 | ACC 250 | ACC 201 | ENG 21/22/ESL15 w/C Completion | An introduction to accounting theory including the functions of financial accounting and the uses and limitations of accounting information. Students will be introduced to various accounting topics relating to how financial accounting information is recorded, classified and summarized. Whenever possible, real world applications will be illustrated to give the student an understanding of how the topics relate to everyday use. |
| HON | ACC 201 | Elementary Accounting I | ACC 201 | ACC 250 | ACC 201 | ENG 100 Completion or Concurrent | This course introduces the student to accounting theory and the methods used to record and report financial information. It analyzes methods for valuing the assests, liabilities and ownership of an organization. |
| KAP | ACC 201 | Intro to Financial Accounting | ACC 201 | ACC 250 | ACC 201 | “C” or higher in ENG 21 or higher level ENG, or “C” or better in ESOL 94 or higher | ACC 201 is an introduction to accounting theory and procedure. Students learn how to record, report, and analyze financial information for sole proprietorships and partnerships. |
| KAU | ACC 201 | Intro to Financial Accounting | ACC 201 | ACC 250 | ACC 201 | ENG 100 Qualified | This course is an introduction to accounting theory and methods used to record and report financial information according to generally accepted accounting principles. |
| LEE | ACC 201 | Financial Accounting | ACC 201 | ACC 250 | ACC 201 | ENG 22 or equivalent and MATH 1B or equivalent all with a grade of C or better | An introduction to accounting and financial accounting theory. Areas include: Accounting as an information system, the accounting cycles, accounting for merchandising operations, financial statements including cash flow, internal control, short-term liquid assets, inventories, current and long-term liabilities, payroll, long-term assets, and corporate equity. |
| MAU | ACC 201 | Introduction to Financial Accounting | ACC 201 | ACC 250 | ACC 201 | ENG 22 w/C or place ENG 100, MATH 82 w/C or place MATH 100 | Introduces accounting theory and methods used to record and report financial information. Analyzes methods of valuing assets, liabilities, and ownership of an organization. |
| WIN | ACC 201 | Introduction to Financial Accounting | ACC 201 | ACC 250 | ACC 201 | none | Introduction to accounting theory and methods used to record and report financial information according to generally accepted accounting principles. |

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|------|---------|---------------------------------------|----------------------------|----------------------------|-----------------------------|---|---|
| UHM | ACC 202 | Introduction to Management Accounting | | ACC 251 | ACC 202 | ACC 201 with C- or better | Introduction to managerial accounting and methods used to report information to decision makers internal to the firm. Cost accounting, budgeting, standard cost systems, reporting and analyzing performance. |
| UHH | ACC 251 | Managerial Accounting | ACC 202 | | ACC 202 | ACC 250 | Methods for evaluating financial performance including cost accounting, budgeting, break-even analysis, ratio analysis, and sources and uses of funds. |
| UHWO | ACC 202 | Introduction to Managerial Accounting | ACC 202 | ACC 251 | | ACC 201 | Introduction to managerial accounting and methods used to report information to decision makers internal to the firm. Cost accounting, budgeting, standard cost systems, reporting and analyzing performance. |
| HAW | ACC 202 | Elementary Accounting II | ACC 202 | ACC 251 | ACC 202 | ACC 201 minimum grade of C | An introduction to accounting theory including the function of financial and managerial accounting and the uses of accounting information in decision making within a business. Financial accounting topics include corporation, equity, transactions, long-term debt and the statement of cash flows. |
| HON | ACC 202 | Elementary Accounting II | ACC 202 | ACC 251 | ACC 202 | ACC 201 | This course introduces the student to managerial methods for evaluating financial performance including cost accounting, budgeting break-even analysis, ratio analysis, and sources and uses of funds. |
| KAP | ACC 202 | Introduction to Managerial Accounting | ACC 202 | ACC 251 | ACC 202 | ACC 201 or both ACC 124 and ACC 125 | ACC 202 introduces students to accounting for corporations and an introduction to methods for evaluating financial performance, including cost accounting, budgeting, break-even analysis, ratio analysis, and sources and uses of cash. |
| KAU | ACC 202 | Introduction to Managerial Accounting | ACC 202 | ACC 251 | ACC 202 | "C" or higher in ACC 125 or ACC 201 | This course is an introduction to methods for evaluating financial performance including cost accounting, budgeting, break-even analysis, ratio analysis, and cash flow analysis. Also included are principles and procedures relating to partnership and corporation accounting and manufacturing accounting. |
| LEE | ACC 202 | Managerial Accounting | ACC 202 | ACC 251 | ACC 202 | ACC 125 Minimum Grade of C or ACC 201 Minimum Grade of C | An introduction to corporations and managerial accounting. Areas include: Accounting for corporations, analysis and interpretation of financial statements, cash flows, manufacturing accounting, budgeting, responsibility accounting, and capital budgeting, including an introduction to the concept of present value. |
| MAU | ACC 202 | Introduction to Managerial Accounting | ACC 202 | ACC 251 | ACC 202 | ACC 124 Minimum Grade of D and ACC 125 Minimum Grade of D or ACC 201 Minimum Grade of D | Introduces methods for evaluating financial performance, including cost accounting, budget, break-even analysis, ratio analysis, and sources and uses of funds. |
| WIN | ACC 202 | Introduction to Managerial Accounting | ACC 202 | ACC 251 | ACC 202 | ACC 201 Minimum Grade of C | Introduction to practices and procedures used to report internal operations to management. Topics include manufacturing operations, budgeting, standard costing, cost-volume-profit analysis, job and process costing, statement of cash flows, and financial statement analysis. |