**ACC 181 Accounting Principles I 5**

This course familiarizes students with foundational concepts and provides them with practice in performing operations throughout the entire accounting cycle. These functions include the following: recording source documents in books of original entry; posting to the ledgers; taking a trial balance; doing payroll accounting; closing the books; and preparing an income statement, a capital statement, and a balance sheet.

**ACC 182 Accounting Principles II 5**

This course will allow students to add to their foundation by exploring an indepth look at the principles and methods of accounting. Students will also learn alternative methods of accounting for end-of-period adjustments, inventory practices, payroll accounting for employer and employee, and cost-of-goods sold. An emphasis is placed on in-class problem sets involving practical applications of accounting concepts.

**ACC 183 Accounting Principles III 5**

This is an introductory course in managerial accounting. At the conclusion, students will have developed an understanding of the users of managerial accounting information, understand and determine cost behaviors, prepare production and cash budgets, and understand the basics of variance analysis.

**ACC 391 Computerized Accounting 5**

This course is designed to provide students with hands-on experience in a popular accounting software package (currently QuickBooks). Students proceed through the accounting cycle from journalizing and posting to analyzing financial statements in both service and merchandising business operations.

**ACC 281 Intermediate Accounting I 5**

This course is a continuation of accounting concepts learned in Principles of Accounting1 and 2. It provides a more in-depth look at accounting procedures, preparing students for higher level accounting courses such as cost accounting, managerial accounting, and auditing. Upon completion of this course, students will be able to perform mid-level accounting practices and financial reporting, and apply conceptual accounting framework.

**ACC 282 Intermediate Accounting II 5**

This course is a continuation of Intermediate Accounting I. Emphasis is placed on special problems which may include leases, bonds, investments, ratio analyses, present value applications, accounting changes, and corrections. Upon completion, students should be able to demonstrate an understanding of the principles involved and display an analytical problem-solving ability for the topics covered.

**ACC 390 Auditing 5**

This course uses case studies to introduce students to auditing concepts and apply them to real and hypothetical organizations. The course also exposes students to quality assurance ideas and practices, as well as control and quality differences between manufacturing versus service industries and private versus public companies.

**ACC 382 Managerial Accounting 5**

This course provides the basis for the four functions of managerial accounting: foundations, planning, control, and evaluation. Students will discuss elements of managerial accounting; analyze cost-volume-profit relationships; explain product cash flows and business organizations; make capital investment decisions and create operational budgets; and manage inventory, service costs, activity-based costing, and quality decisions. Finally, students will learn how to use accounting data at hand as a basis for determining continuous improvement strategies.

**ACC 381 Cost Accounting 5**

Since cost accounting provides management with detailed cost data used to control current operations and plan for the future, this course provides students with the knowledge and experience to apply cost concepts, cost behavior, and cost accounting techniques to manufacturing and service businesses. Students will use these techniques to measure performance in an organization, bid on contracts, and determine costs of products and services. There is a capstone project in which students will design an accounting system and budget to practice these skills in a simulated business.

**BUS 212 Business Law 5**

The study of business law provides students with an overview of the law of commercial transactions, contracts, negotiable instruments, personal property, sales, ethics, and corporate responsibility. This course emphasizes analysis of actual case studies.

**BUS 381 Federal Tax 5**

This course explores the purpose and practice of accounting in relation to payment of personal and business taxes. It covers financial reporting, tax accounting cycles, revenue balance spreadsheets, and tax related mandated forms. Students will be introduced to particular account recording and tax reporting sample exercises. Classroom emphasis will focus on interactive, calculated and comprehensive problems.

**CDP 175 Microcomputers Accounting Systems 5**

This course integrates the principles of accounting and the concepts of data processing. Students will become familiar with computerized accounting systems which are realistic examples used in business today.

**CDP 175 Microcomputers Operating Systems 5**

This course covers operating system concepts of microcomputers including file maintenance, disk organization, batch files, and subdirectory concepts.

**COM 121 Communications I (Tested out) 5**

This course reviews in a practical, step-by-step manner the major areas of grammar and language arts skills, including spelling and business terminology. Students are presented rules, examples, and intensive practice materials relating to improvement of communication skills at the business and professional level. Upon successful completion of this course, students should be able to utilize correct language arts skills in composing and editing business documents, correctly word process a variety of business correspondence, and utilize acceptable proofreading skills.

**COM 221 Communications II (Tested out) 5**

This course covers a variety of forms of writing for public relations, including news releases, newsletters, backgrounders, public service announcements, magazine queries, interviews, coverage memos, media alerts, features, trade press releases, and public presentations. Students will write for a variety of media including print, broadcast, and the web.

**COM 222 Business Letter Writing (Tested out) 5**

This course covers the essentials of English in the composition, creation and preparation of various types of business communications. Creative, logical, and critical thinking are applied to various types of ethical situations faced in the business world. Critical thinking, logic, application of communication styles, and planning are then incorporated in preparation of business letters of various kinds, memorandums, proposals, and oral reports.

**DEV 100 Basic Computation (Tested out) 5**

This course is designed to reinforce basic arithmetic skills while introducing some fundamental algebraic concepts in preparation for college level math. Concepts and skills are developed through the integration of algebra and arithmetic problem-solving applications.

**DEV 101 Reading Comprehension (Tested out) 5**

In this course students learn the best way to approach a variety of reading materials and how to improve both their comprehension and speed when reading those materials.

**DEV 105 Reading For College (Tested out) 5**

This course is designed to develop fundamental reading skills through extensive practice. The purpose of this course is to increase the student’s ability to read efficiently and critically, to improve vocabulary, and to enable the student to make inferences from what is read.

**DEV 107 Basic Writing (Tested out) 5**

This course is designed to prepare the student to succeed in upper level writing courses. A basic review of grammar is coupled with extensive practice in sentence recognition and development. Special emphasis is placed on paragraph development techniques, sentence structure, and usage and language mechanics.

**DEV 111 Learning Strategies (Tested out) 1**

This course assists students to develop and use effective and efficient study strategies on consistent basis. Students will examine their academic goals and implement study strategies to help achieve those goals. The course includes the topics of goal-setting and self-monitoring, learning styles, test preparation and test-taking, lecture and textbook note taking, time management and concentration, and general strategies for learning.

**DEV 113 Applied Mathematics (Tested out) 5**

Applied mathematics is a course designed around a laboratory work place approach to teaching mathematics. It provides for a hands-on, applicable, useful, and experiential way of learning and using mathematics and uses a more concrete, rather than abstract, approach to learning mathematics. The overall course includes material that focuses on arithmetic operations, problem solving, estimation, measurement, geometry, probability and statistics, algebraic principles, and the applications of mathematics. The emphasis should remain on the ability to understand and apply functional mathematics to solve problems in the world of work.

**DEV 120 Introduction To Economics (Tested out) 5**

This course introduces students to basic economic principles. This course discusses the difference between microeconomics and macroeconomics, the economic system, the circular-flow model, supply and demand, the money supply, employment, taxation and the national debt.

**GEN 260 Educational Dynamics 1**

This course takes students through the entire graduate or professional program search and application process. Topics include building credentials, requesting letters of recommendation, composing the personal statement, and investigating funding possibilities.

**GEN 261 Professional Development 5**

This course covers the development of skills important to career success, focus on businesss communications, time and stress management, and motivational and negotiating skills.

**KEY 131 Keyboarding (Tested out) 5**

This course covers basic keyboarding skills. Emphasis is on the touch system, correct techniques, and development of speed and accuracy. Upon completion, students should be able to key at acceptable speed and accuracy using the touch system.

**MTH 214 Business Math 5**

In this course, students will apply basic mathematical concepts using formulas and simple algebraic elements to perform business and financial operations. These operations include banking, percentages, discounts and mark-ups, introductory graphing, purchasing, credit card transactions and installment loans. Student will be introduced to fundamentals of statistics that will provide them with a foundation for accounting, finance and other courses.

**PYS 201 Psychology 5**

This course is an introduction to the study of human behavior and mental processes, concepts, theories and principals of scientific psychology.