

Degree Description

This program prepares students for positions in the accounting departments of large and small private businesses and service agencies such as hospitals and federal, state and local governments. The emphasis is on concepts, with practical application on the job and an understanding of the business and economic environment. Graduates are qualified to fill jobs in a variety of interesting and challenging organizations.

Marketable Skills

1. Accounting skills:

Learn to apply Generally Accepted Accounting Principles to transaction analysis, financial statement preparation, and financial statement analysis. 2. Payroll skills:

Learn to develop personnel and payroll records that provide the information required under current laws and how to process payroll and tax data and how to prepare reports. 3. Communication skills:

Learn the ability to effectively develop, interpret, and express ideas through written, oral, and visual communication approaches. 4. Critical thinking skills:

Learn to use financial and business information to diagnose, propose, and implement solutions to business problems through research, synthesis, and application of information. 5. Ethics skills:

Learn ways to evaluate situations and make ethical decisions that are socially responsible.

Semester I	Hours
ACNT 1303 Introduction to Accounting I	3 hours
POFT 1301 Business English <i>or</i> ENGL 1301 Composition I	3 hours
BUSI 1301 Business Principles	3 hours
BUSI 1307 Personal Finance	3 hours
BCIS 1305 Business Computer Applications	3 hours
	15 hours

Semester II	Hours
ACNT 1329 Payroll & Business Tax Accounting	3 hours
ITSW 1304 Introduction to Spreadsheets	3 hours
ACCT 2301 Principles/Financial Acct	3 hours
BMGT 1341 Business Ethics	3 hours
SPCH 1321 Business & Professional Communication	3 hours
	15 hours

Total hours: 30 hours

¹ May be eligible for articulation through the statewide ATC program. See your high school counselor for information.

Course Descriptions

ACNT 1303 Introduction to Accounting I

A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll. May not be counted toward the associate degree if taken after successful completion of ACCT 2401. Semester Hours 3 (3 lec/lab)

POFT 1301 Business English

Introduces the practical application of basic language usage skills with emphasis on fundamentals of writing and editing for business. Students will apply the basic rules of grammar, spelling, capitalization, number usage, and punctuation; utilize terminology applicable to technical and business writing; develop proofreading and editing skills; and teaches how to write effective sentences and paragraphs for business applications. Semester Hours 3 (3 lec)

ENGL 1301 Composition I

Intensive study of and practice in writing processes, from invention and researching to drafting, revising, and editing, both individually and collaboratively. Emphasis is on effective rhetorical choices, including audience, purpose, arrangement, and style. Focus is on writing the academic essay as a vehicle for learning, communication, and critical analysis. Prerequisite: TSI complete in Reading and Writing or the equivalent. Semester Hours 3 (3 lec)

BUSI 1301 Business Principles

This course provides a survey of economic systems, forms of business ownership, and considerations for running a business. Students will learn various aspects of business, management, and leadership functions; organizational considerations; and decision-making processes. Financial topics are introduced, including accounting, money and banking, and securities markets. Also included are discussions of business challenges in the legal and regulatory environment, business ethics, social responsibility, and international business. Emphasized is the dynamic role of business in everyday life. Semester Hours 3 (3 lec)

BUSI 1307 Personal Finance

Personal and family accounts, budgets and budgetary control, bank accounts, charge accounts, borrowing, investing, insurance, standards of living, renting or home ownership, and wills and trust plans. (Cross-listed as HECO 1307) NOTE: This course is not part of the business field of study and may not transfer toward a degree in business. Semester Hours 3 (3 lec)

BCIS 1305 Business Computer Applications

Introduces and develops foundational skills in applying essential and emerging business productivity information technology tools. The focus of this course is on business productivity software applications, including word processing, spreadsheets, databases, presentation graphics, data analytics, and business-oriented utilization of the internet. Required for students taking the Business Field of Study. Semester Hours 3 (2 lec/2 lab)

ACNT 1329 Payroll & Business Tax Accounting

Introduces payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. Prerequisites: BCIS 1305 or COSC 1301 and ACCT 2401 or ACNT 1303. Semester Hours 3 (3 lec/lab)

ITSW 1304 Introduction to Spreadsheets

Introduces the concepts, procedures and importance of electronic spreadsheets. Semester Hours 3 (2 lec/2 lab)

ACCT 2301 Principles/Financial Acct

This course is an introduction to the fundamental concepts of financial accounting as prescribed by U.S. generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions. Students will use recorded financial information to prepare a balance sheet, income statement, statement of cash flows, and statement of shareholders' equity to communicate the business entity's results of operations and financial position to users of financial information who are external to the company. Students will study the nature of assets, liabilities, and owners' equity while learning to use reported financial information for purposes of making decisions about the company. Students will be exposed to International Financial Reporting Standards (IFRS). Prerequisites: Math 0311 or ACNT 1303. Semester Hours 3 (3 lec)

BMGT 1341 Business Ethics

Discusses ethical issues, the development of a moral frame of reference, and the need for an awareness of social responsibility in management practices and business activities. Includes ethical corporate responsibility. Semester Hours 3 (3 lec)

SPCH 1321 Business & Professional Communication

Study and application of communication within the business and professional context. Special emphasis will be given to communication competencies in presentations, dyads, teams, and technologically mediated formats. Semester Hours 3 (3 lec)
