

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. Jobs range from specific areas such as payroll accounting to handling an entire accounting system. 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. Decision making skills: Learn to apply managerial accounting concepts to making effective business decisions. 3. 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. 4. Computer skills:

Learn to use word processing, spreadsheet, data analysis, presentation, and database computer software to conduct business operations.

Learn to use QuickBooks and be prepared for the QuickBooks certification.

5. Communication skills:

Learn the ability to effectively develop, interpret, and express ideas through written, oral, and visual communication approaches. 6. 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. 7. Ethics skills:

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

Semester I	Hours
ACNT 1303 Introduction to Accounting I ¹	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 ^{2,3}	3 hours
	15 hours

Semester II	Hours
BMGT 1327 Principles of Management	3 hours
Language, Philosophy, & Culture elective <i>or</i> Creative Arts elective	3 hours
MATH 1324 Mathematics for Business & Social Sciences	3 hours
ACCT 2301 Principles/Financial Acct	3 hours
ECON 2301 Principles of Macroeconomics	3 hours
	15 hours

Semester III	Hours
ACNT 1329 Payroll & Business Tax Accounting	3 hours
ACCT 2302 Principles of Managerial Accounting	3 hours
ITSW 1304 Introduction to Spreadsheets	3 hours
BMGT 1341 Business Ethics	3 hours
SPCH 1321 Business & Professional Communication	3 hours
	15 hours

Semester IV	Hours
ACNT 1313 Computerized Accounting Applications ⁴	3 hours
ECON 2302 Principles of Microeconomics	3 hours
BUSI 2301 Business Law	3 hours
ACNT 2388 Internship-Accounting <i>or</i> ACNT 1331 Federal Income Tax	3 hours
MRKG 1311 Principles of Marketing	3 hours
	15 hours

Total hours: 60 hours

¹ May be eligible for articulation through the statewide ATC program. See your high school counselor for information. A business elective may be substituted for ACNT 1303 if the student has one year of high school accounting/bookkeeping experience.

² Recommended for students transferring to a four-year institution.

³ May be articulated but will be substituted as ITSC 1301 (may not transfer to four-year institutions).

⁴ Capstone course, which brings together skills and knowledge learned in other classes and applies them in decision-making situations and in completing job tasks.

Electives/General Education Courses

Creative Arts

ARTS 1301 Art Appreciation	3 hours
ARTS 1303 Art History I (Prehistoric to the 14th Century)	3 hours
ARTS 1304 Art History II (14th Century to the Present)	3 hours
DRAM 1310 Theater Appreciation	3 hours
DRAM 2361 History of Theater I	3 hours
DRAM 2362 History of Theater II	3 hours
HUMA 1315 Fine Arts Appreciation	3 hours
MUSI 1306 Music Appreciation	3 hours
MUSI 1308 Music Literature I	3 hours
MUSI 1309 Music Literature II	3 hours
MUSI 1310 American Music	3 hours

Language, Philosophy, & Culture

ENGL 2321 British Literature	3 hours
ENGL 2322 British Literature I	3 hours
ENGL 2323 British Literature II	3 hours
ENGL 2326 American Literature	3 hours
ENGL 2327 American Literature I: Up to the Civil War	3 hours
ENGL 2328 American Literature II: Civil War to the Present	3 hours
ENGL 2331 World Literature	3 hours
ENGL 2332 World Literature I: Up to the 17th Century	3 hours
ENGL 2333 World Literature II: 17th Century to the Present	3 hours
ENGL 2341 Forms of Literature	3 hours
FREN 2311 Intermediate French I	3 hours
GERM 2311 Intermediate German I	3 hours
HUMA 1301 Introduction to Humanities I	3 hours
HUMA 1302 Introduction to Humanities II	3 hours
PHIL 1301 Introduction to Philosophy	3 hours
PHIL 1304 Introduction to World Religions	3 hours
PHIL 2306 Introduction to Ethics	3 hours
SPAN 2311 Intermediate Spanish I	3 hours
SGNL 2301 Intermediate ASL I	3 hours

Course Descriptions

ACNT 1303 Introduction to Accounting I

Introduces 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 2301. 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

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

Teaches 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)

BMGT 1327 Principles of Management

Examines concepts, terminology, principles, theories, and issues in the field of management. Semester Hours 3 (3 lec)

MATH 1324 Mathematics for Business & Social Sciences

The application of common algebraic functions, including polynomial, exponential, logarithmic and rational, to problems in business, economics and the social sciences are addressed. The applications include mathematics of finance, including simple and compound interest and annuities; systems of linear equations; matrices, linear programming; and probability, including expected value. Prerequisite: TSI math complete or MATH 0311. Semester Hours 3 (3 lec)

ACCT 2301 Principles/Financial Acct

Introduces 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)

ECON 2301 Principles of Macroeconomics

Analyzes the economy as a whole including measurement and determination of aggregate demand and aggregate supply, national income, inflation, and unemployment. Other topics include international trade, economic growth, business cycles, fiscal policy and monetary policy. Prerequisite: Must have passed the TSI Assessment or be concurrently enrolled in INRW 0402. Semester Hours 3 (3 lec)

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 2301 or ACNT 1303. Semester Hours 3 (3 lec/lab)

ACCT 2302 Principles of Managerial Accounting

Introduces the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Topics include produce costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation. Prerequisite: ACCT 2301. Semester Hours 3 (3 lec)

ITSW 1304 Introduction to Spreadsheets

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

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)

ACNT 1313 Computerized Accounting Applications

Introduces the use of the computer to develop and maintain accounting records and to process common business applications for managerial decision making. This is a Capstone course that integrates knowledge from previous courses and provides the opportunity to apply accounting principles to real world situations. Prerequisites: ACCT 2301 and BCIS 1305 or COSC 1301. Semester Hours 3 (3 lec)

ECON 2302 Principles of Microeconomics

Analyzes the behavior of individual economic agents, including consumer behavior and demand, producer behavior and supply, price and output decisions by firms under various market structures, factor markets, market failures, and international trade. Prerequisite: Must have passed the TSI Assessment or be concurrently enrolled in INRW 0402. Semester Hours 3 (3 lec)

BUSI 2301 Business Law

Provides the student with foundational information about the U.S. legal system and dispute resolution, and their impact on business. The major content areas will include general principles of law, the relationship of business and the U.S. Constitution, state and federal legal systems, the relationship between law and ethics, contracts, sales, torts, agency law, intellectual property, and business law in the global context. Semester Hours 3 (3 lec)

ACNT 2388 Internship-Accounting

Establishes a work-based learning experience that enables the student to apply specialized occupational theory, skills and concepts. A learning plan is developed by the college and the employer. Prerequisite: ACCT 2401 with a grade of C or better. An approved work station. Must meet internship requirements. (See Guidelines for Internships). Semester Hours 3 (16 lab)

ACNT 1331 Federal Income Tax

Introduces a study of the federal tax law for preparation of individual income tax returns. Semester Hours 3 (3 lec)

MRKG 1311 Principles of Marketing

Presents introduction to the marketing mix functions and process. Includes identification of consumer and organizational needs and explanation of environmental issues. Semester Hours 3 (3 lec)

ARTS 1301 Art Appreciation

A general introduction to the visual arts designed to create an appreciation of the vocabulary, media, techniques, and purposes of the creative process. Students will critically interpret and evaluate works of art within formal, cultural, and historical contexts. Semester Hours 3 (3 lec)

ARTS 1303 Art History I (Prehistoric to the 14th Century)

A chronological analysis of the historical and cultural contexts of the visual arts from prehistoric times to the 14th century. Semester Hours 3 (3 lec)

ARTS 1304 Art History II (14th Century to the Present)

A chronological analysis of the historical and cultural contexts of the visual arts from the 14th century to the present day. Semester Hours 3 (3 lec)

DRAM 1310 Theater Appreciation

Survey of theater including its history, dramatic works, stage techniques, production procedures, and relation to other art forms. Participation in major productions may be required. Applies as a required Humanities or Visual & Performing Arts course for all students. Semester Hours 3 (3 lec)

DRAM 2361 History of Theater I

Study of the history of the theater from primitive times through the Renaissance. Required of theatre majors; open to non-theatre majors. Semester Hours 3 (3 lec)

DRAM 2362 History of Theater II

Study of the history of the theater from the Renaissance through today. Required of theatre majors; open to non-theatre majors. Semester Hours 3 (3 lec)

HUMA 1315 Fine Arts Appreciation

This course is an exploration of the purposes and processes in the visual and performing arts (such as music, painting, architecture, drama, and dance) and the ways in which they express the values of cultures and human experience. Semester Hours 3 (3 lec)

MUSI 1306 Music Appreciation

Understanding music through the study of cultural periods, major composers, and musical elements. Illustrated with audio recordings and live performances. (Does not apply to a music major degree.) Applies as a required humanities or fine arts course for all students. Semester Hours 3 (3 lec)

MUSI 1308 Music Literature I

Survey of the principal musical forms and cultural periods as illustrated in the literature of major composers. Surveys music literature from Gregorian chant to the early classical period. Emphasis is on music materials and listening skills through recorded music and scores. Required for music majors and minors. Semester Hours 3 (3 lec)

MUSI 1309 Music Literature II

Survey of the principal musical forms and cultural periods as illustrated in the literature of major composers. Surveys music literature from the classical period to the present. Emphasis is on music materials and listening skills through recorded music and scores. Required for music majors and minors. Semester Hours 3 (3 lec)

MUSI 1310 American Music

General survey of various styles of music in America. Topics may include jazz, ragtime, folk, rock, and contemporary art music. Satisfies general humanities elective requirements. Semester Hours 3 (3 lec)

ENGL 2321 British Literature

A survey of the development of British literature from the Anglo-Saxon period to the present. Students will study works of prose, poetry, drama, and fiction in relation to their historical, linguistic, and cultural contexts. Texts will be selected from a diverse group of authors and traditions. Prerequisite: ENGL 1301 or ENGL 2311. Semester Hours 3 (3 lec)

ENGL 2322 British Literature I

A survey of the development of British literature from the Anglo-Saxon period to the Eighteenth Century. Students will study works of prose, poetry, drama, and fiction in relation to their historical, linguistic, and cultural contexts. Texts will be selected from a diverse group of authors and traditions. Prerequisite: ENGL 1301 or ENGL 2311. Semester Hours 3 (3 lec)

ENGL 2323 British Literature II

A survey of the development of British literature from the Romantic period to the present. Students will study works of prose, poetry, drama, and fiction in relation to their historical and cultural contexts. Texts will be selected from a diverse group of authors and traditions. Prerequisite: ENGL 1301 or ENGL 2311. Semester Hours 3 (3 lec)

ENGL 2326 American Literature

A survey of American literature from the period of exploration and settlement to the present. Students will study works of prose, poetry, drama, and fiction in relation to their historical and cultural contexts. Texts will be selected from among a diverse group of authors for what they reflect and reveal about the evolving American experience and character. Prerequisite: ENGL 1301 or ENGL 2311. Semester Hours 3 (3 lec)

ENGL 2327 American Literature I: Up to the Civil War

A survey of American literature from the period of exploration and settlement through the Civil War. Students will study works of prose, poetry, drama, and fiction in relation to their historical and cultural contexts. Texts will be selected from among a diverse group of authors for what they reflect and reveal about the evolving American experience and character. Prerequisite: ENGL 1301 or ENGL 2311. Semester Hours 3 (3 lec)

ENGL 2328 American Literature II: Civil War to the Present

A survey of American literature from the Civil War to the present. Students will study works of prose, poetry, drama, and fiction in relation to their historical and cultural contexts. Texts will be selected from among a diverse group of authors for what they reflect and reveal about the evolving American experience and character. Prerequisite: ENGL 1301 or ENGL 2311. Semester Hours 3 (3 lec)

ENGL 2331 World Literature

A survey of world literature from the ancient world to the present. Students will study works of prose, poetry, drama, and fiction in relation to their historical and cultural contexts. Texts will be selected from a diverse group of authors and traditions. Prerequisite: ENGL 1301 or ENGL 2311. Semester Hours 3 (3 lec)

ENGL 2332 World Literature I: Up to the 17th Century

A survey of world literature from the ancient world through the 16th century. Students will study works of prose, poetry, drama, and fiction in relation to their historical and cultural contexts. Texts will be selected from a diverse group of authors and traditions. Prerequisite: ENGL 1301 or ENGL 2311. Semester Hours 3 (3 lec)

ENGL 2333 World Literature II: 17th Century to the Present

A survey of world literature from the 17th century to the present. Students will study works of prose, poetry, drama, and fiction in relation to their historical and cultural contexts. Texts will be selected from a diverse group of authors and traditions. Prerequisite: ENGL 1301 or ENGL 2311. Semester Hours 3 (3 lec)

ENGL 2341 Forms of Literature

The study of one or more literary genres including, but not limited to, poetry, fiction, drama, and film. Prerequisite: ENGL 1301 or ENGL 2311. Semester Hours 3 (3 lec)

FREN 2311 Intermediate French I

Review and application of skills in listening comprehension, speaking, reading, and writing. Emphasizes conversation, vocabulary acquisition, reading, composition, and culture. Prerequisite: FREN 1412, three years of high school French, or consent of instructor or division chair. Students with three years of high school French are encouraged to see a French instructor prior to enrolling. Semester Hours 3 (3 lec)

GERM 2311 Intermediate German I

Review and application of skills in listening comprehension, speaking, reading, and writing. Emphasizes conversation, vocabulary acquisition, reading, composition, and culture. Prerequisite: GERM 1412, three years of high school German, or consent of instructor or division chair. Students with three years of high school German are encouraged to see a German instructor prior to enrolling. Semester Hours 3 (3 lec)

HUMA 1301 Introduction to Humanities I

This stand-alone course is an interdisciplinary survey of cultures focusing on the philosophical and aesthetic factors in human values with an emphasis on the historical development of the individual and society and the need to create. Team taught by faculty from diverse departments as a colloquium (academic seminar led by a different lecturer and on a different topic at each session). Works may include studies, journals, novels, poems, treatises, graphic novels, films, plays, paintings, musical compositions, etc. Semester Hours 3 (3 lec)

HUMA 1302 Introduction to Humanities II

This stand-alone course is an interdisciplinary survey of cultures focusing on the philosophical and aesthetic factors in human values with an emphasis on the historical development of the individual and society and the need to create. Team taught by faculty from diverse departments as a colloquium (academic seminar led by a different lecturer and on a different topic at each session). Works may include studies, journals, novels, poems, treatises, graphic novel films, plays, paintings, musical compositions, etc. Semester Hours 3 (3 lec)

PHIL 1301 Introduction to Philosophy

A study of major issues in philosophy and/or the work of major philosophical figures in philosophy. Topics in philosophy may include theories of reality, theories of knowledge, theories of value, and their practical applications. Semester Hours 3 (3 lec)

PHIL 1304 Introduction to World Religions

A comparative study of world religions, including but not limited to Hinduism, Buddhism, Judaism, Christianity, and Islam. Semester hours 3

PHIL 2306 Introduction to Ethics

The systematic evaluation of classical and/or contemporary ethical theories concerning the good life, human conduct in society, morals, and standards of value. Semester Hours 3 (3 lec)

SPAN 2311 Intermediate Spanish I

The consolidation of skills acquired at the introductory level. Further development of proficiency in listening, speaking, reading and writing. Emphasis is on comprehension, appreciation, and interpretation of the cultures of the Spanish-speaking world. Prerequisite: SPAN 1412, three years of high school Spanish, or consent of instructor or division chair. Students with three years of high school Spanish are encouraged to see a Spanish instructor prior to enrolling. Semester Hours 3 (3 lec)

SGNL 2301 Intermediate ASL I

Review and application of conversational skills in American Sign Language and interpreting from signing to voice as well as from voice to signing. Introduction to American Sign Language literature and folklore. Prerequisite: SGNL 1402 with a grade of C or better or consent of the program director. Semester Hours 3 (3 lec)
