Course Descriptions for all required ACCOUNTING courses
(in order by semester)

**ACCT 101 Financial Accounting I (Cr3) (3:0)**
Analysis and interpretation of basic accounting structure, systems, and controls applicable to various business entities. Only one of the following: ACCT 101 or ACCT 100 may be applied to a degree. ACCT 100 cannot be used as a substitute for ACCT 101.

**BUSA 152 Business Law I (Cr3) (3:0)**
Basic introduction to legal aspects of business including relevant terminology; essential elements of the American legal system, structure and operation of courts, torts and crimes in a business environment, common law of contracts, sales under the Uniform Commercial Code, and ethical considerations in business operations.

**ENGL 101 English I (Cr3) (3:0)**
A writing-intensive course giving close attention to the process of writing through networked workshops and conferences involved in preparation and revision of drafts. The course develops skills in logical and focused writing, through development of a main point by means of supporting ideas and evidence. In addition, students learn to integrate information from secondary sources through the use of summary, paraphrase, and direct quotation in various forms of thesis-based writing. Prereq. - Competence in reading and writing as determined by English Department through testing and/or course work.

**ACCT 151 Financial Accounting II (Cr3) (3:0)**
Analysis and interpretation of business organizations, relating to earnings, reserves, investments, costs, budgeting, and taxes. Prereq. - ACCT 101.

**CISC 101 Introduction to Computers (Cr3) (3:0)**
This course introduces computer concepts including hardware and software, an overview of application software, networking and the Internet, and current issues with respect to computers and society. Hands-on instruction in the productivity tools of word-processing, spreadsheets and presentation software.

**CMTH 102 Speech Communication (Cr3) (3:0)**
Basic principles of communication theory and practice, including speech preparation and delivery, and the effective use of critical thinking and listening in relation to intrapersonal, interpersonal, intercultural, and group communication.

**ENGL 151 English II (Cr3) (3:0)**
Students continue to develop the academic writing and critical reading skills begun in English I. Students may elect to work on introduction to literature (L), report writing (R), or technical writing (T). Prereq.- ENGL 101.
ACCT 201 Intermediate Accounting I (Cr4) (4:0)
Corporate accounting dealing with the principles of financial accounting theory, the development of accounting theory, analysis of financial statements, cash and markets, securities, receivables, inventories, current liabilities, long term liabilities and operational assets. Prereq. - ACCT 151.

ACCT 202 Managerial Accounting (Cr3) (3:0)
Emphasizes the uses of accounting information for managerial decision making, planning and control, and cost accumulation and allocation. Prereq. - ACCT 101.

ECON 201 Macroeconomics (Cr3) (3:0)
This course deals with introduction to the basic concepts of economics, demand and supply analysis in market economy. It covers the topics of business cycle, unemployment, inflation, GDP and its determinants. This course provides a general overview of fiscal and monetary policies of the United States. National and global current economic issues are also analyzed.

CISC 104 Microcomputer Applications (Cr4) (4:0)
Designed to give students experience with microcomputers and productivity software. Topics include spreadsheets, database management, word processing systems and presentation packages. Prereq. - CISC 100 or 101. Also available through Online Learning.

ACCT 220 Income Tax Accounting I (Cr3) (3:0)
Review of the Internal Revenue Code applicable to individual income tax returns. Prereq. - ACCT 151.

BUSA 201 Business Statistics I (Cr4) (4:0)
Applied analysis of descriptive statistics, probability and probability distributions, sampling methods and distribution, hypothesis testing, correlation and regression, analysis of variance, non parametric methods, statistical quality control, and index numbers. Prereq.- Appropriate competence as determined by the Placement Test or MATH 022.

BUSA 221G Business Communications (Cr3) (3:0)
Comprehensive overview of the communications processes with special emphasis on practical workplace applications; students assess and develop their listening, speaking, writing, and research skills as they prepare business letters, memos, reports, presentations, proposals, and employment packages; students plan and conduct business meetings and practice effective group problem-solving skills. Only one of BUSA 221 or OFAD 221 may be applied to a degree. Prereq. - ENGL 151 and CMTH 102.