

ACCOUNTING AAS COURSE DESCRIPTIONS

ACCT 1333 PERSONAL FINANCE

How to develop and implement long-range plans to achieve financial objectives, including the basics of financial planning, money management, management of expenditures, income and asset protection and the fundamental concepts of investments. Prerequisites: Although Business Math is recommended, the only course prerequisite is the sincere desire to take control of your personal financial destiny.

ACCT 2001 PAYROLL ACCOUNTING

Basic procedures of a payroll accounting system. The study of manual systems, the various laws regulating payroll data and the preparation of the payroll tax returns. Prerequisites: ACCT 1002 or ACCT 2103. Spring only

ACCT 2041 COMPUTERIZED ACCOUNTING

Independent study, analysis, design and construction of solutions to case studies in accounting automation. Prerequisites: ACCT 2103 and CIS 1113. Spring only.

ACCT 2103 FINANCIAL ACCOUNTING

Covers the accounting process and principles of accrual accounting. The study of financial statements and the information required for their preparation.

ACCT 2203 MANAGERIAL ACCOUNTING

Managerial accounting concepts and objectives, planning and control of sales and cost, analysis, variance analysis, capital budgeting and the measurement of divisional performance. Prerequisite: ACCT 2103.

ACCT 2423 FUNDAMENTALS OF INCOME TAX

Study of the present provisions of individual income tax laws and preparation of tax returns. Prerequisite: ACCT 2103. Fall only.

ACCT 2443 INTERMEDIATE ACCOUNTING I

Valuation and other theoretical problems in accounting for cash, temporary investments, receivables, inventories, long-term investments, plant and equipment, and intangible assets. Issues related to income determination including revenue recognition. Prerequisite: ACCT 2103. Fall only.

ACCT 2543 INTERMEDIATE ACCOUNTING II

A continuation of ACCT 2443. A comprehensive study of fixed assets, stockholder's equity, dilutive securities, investments, pensions, leases, error analysis, preparation and analysis of financial statements. Prerequisite: ACCT 2443. Fall only

BUS 1011 BUSINESS ETHICS

A study of contemporary and classical views relating to moral judgments and conduct within the business environments.

BUS 2023 BUSINESS STATISTICS

Explores descriptive measures, elementary probability, sampling, estimation and testing, regression and correlation and analysis of variance. Prerequisite: MATH 1513 College Algebra or equivalent.

BUS 2113 BUSINESS COMMUNICATIONS

Includes effective communication strategy, effective report presentation (both written and oral), effective summarizing skills and analytical reasoning skills. Focuses on the dynamics, qualities, functions and methods of administrative communication; problems and practices of preparing effective material. Prerequisite: ENGL 1113.

BUS 2333 BUSINESS LAW

An introduction to the principles of law in relation to business. Topics include law of contracts, law of agency, law of property and sales and negotiable instruments. Special attention is given to practical business problems and their legal implications.

***CIS 1113 COMPUTER CONCEPTS WITH APPLICATIONS**

Provides students with an introduction to concepts and applications of the personal computer in business. Topics include spreadsheets, databases, word processing, ethics, vocabulary, Internet skills and file system management. Theory and hands-on computer instruction is included. This introductory course is intended for students with existing computer skills. Prerequisite: READ 0033 or [R].

***CIS 1503 MICROCOMPUTER APPLICATIONS-MS OFFICE**

Familiarizes the student with fundamental terminology and concepts of microcomputers, their operating systems and disk management, as well as major production applications including word processing, spreadsheets, data base management systems, and may include graphics, data communications and desktop publishing. Familiarity with computer keyboard is recommended. Hands on computer instruction.

***CIS 2263 SPREADSHEET APPLICATION**

An in-depth study of the use and theoretical concepts of an integrated microcomputer software spreadsheet application. Hands-on instruction involves individual aspects of computerized spreadsheets, as well as the integration of all spreadsheet components. Prerequisites: CIS 1103 or CIS 1113.

ECON 2013 INTRODUCTION TO MACROECONOMICS

A study of the functioning and current problems of the aggregate economy; determination and analysis of rational income, employment, inflation and stabilization monetary and fiscal policy and aspects of international interdependence. Prerequisite: math proficiency is suggested.

MGMT 2103 PRINCIPLES OF MANAGEMENT

An introductory course presenting the basic concepts and practices of management, both private and public. Topics include historical development of management; basic definitions and philosophy; fundamentals managerial functions, including planning, organizing, staffing, directing and controlling; current trends in management; possible future developments in organization and administration.