Not all courses are offered each semester. A schedule of course offerings is published for each semester.

**Accounting**

**AC 101 Financial Accounting I (3 Credits)**
Introduction to the basic principles of financial accounting including the accounting cycle, recording and posting transactions, adjusting and closing entries, financial statements, asset valuation and depreciation.

3 hours lecture
Prerequisites: MA 004; Prerequisite or corequisite: BU 101

**AC 102 Financial Accounting II (3 credits)**
Continuation of the basic principles of financial accounting. Covers partnership, corporate accounting for stocks and bonds, cash flow statements, the reporting of unusual events and financial analysis.

3 hours lecture
Prerequisite: AC 101

**AC 201 Intermediate Accounting I (3 credits)**
Develops the application of financial accounting theories and valuation practices. Special emphasis on balance sheets and income statements, current assets, plant assets, and investments.

3 hours lecture
Prerequisite: AC 102

**AC 205 Managerial Accounting (3 credits)**
Study of managerial uses of accounting information for solving business problems. Among the topics covered are cost systems, manufacturing and cash budgets, process, and job costing, the time value of money, and standards costs.

3 hours lecture
Prerequisite: AC 101

**AC 210 Accounting Applications in Excel (1 credit)**
This course emphasizes the use of Excel functions and formatting to set up and solve problems. Through lectures, demonstrations, and individual exercises, the course covers analysis across multiple worksheets within a workbook, the use of absolute values, the logical IF function, financial functions (present, future values, annuities, depreciation, charts, and graphs), statistical calculations (min., max., avg. count) and various other formatting activities. Emphasis is placed on accounting and finance exercises.

1 hour lecture
Prerequisite: AC 102, CIS 125

**AC 215 Federal Taxation (3 credits)**
Study of the basic principles and laws of federal taxation for individual and corporate returns. Topics include gross income (inclusions and exclusions), deductions and exemptions, capital gains and losses, and summary of corporate and partnership taxes.

3 hours lecture
Prerequisites: MA 004, AC 101

**AC 220 Accounting Software Applications I (3 credits)**
Records business transactions using QuickBooks an up-to-date commercial software program designed for small businesses. Utilize QuickBooks software as it pertains to a service business, a merchandising business, and various legal forms of a business such as a sole proprietorship and a partnership.

3 hours lecture
Prerequisites: AC 102, CIS 125; Corequisite: AC 210

**AC 221 Accounting Software Applications II (3 credits)**
Students will explore and use many of the features of PeachTree, a small business accounting software for many types of businesses. Students will record transactions involving general ledger, sales & accounts receivable, accounts payable, generate financial reports, setup and process payroll, estimate budgets, analyze accounting information, calculate ratios and present in numeric graphic form.

3 hours lecture
Prerequisites: AC 220

**Aesthetics**

**AE 101 Appreciation of Art (3 credits)**
Study of selected works of art from ancient, medieval, Renaissance, baroque, and modern periods in terms of principles of composition and style as related to factors of geography, religion, politics, technology, and philosophy of each historical period. Class field trips, oral, and written assignments required.

3 hours lecture

**American Sign Language**

**ASL 101 Basic Sign Language I (3 credits)**
Introduces students to the language of the Deaf Community-American Sign Language (ASL). Information regarding Deaf culture will be introduced in addition to finger spelling and numbering in American Sign Language. Receptive and expressive skill development application is reinforced through interactive communication activities within the classroom setting. Students will be exposed to foundational aspects of ASL to include classifiers, hand configuration, palm orientation, and signing space.

3 hours lecture
Prerequisite: college level

**ASL 102 Basic Sign Language II (3 credits)**
Continues American Sign Language I. Complex grammatical structures such as spatial referencing, dual personal pronouns, descriptive classifiers, spatial verbs, and inflecting verbs will be introduced. Students will learn time concepts, temporal sequencing in order to expand conversational strategies and techniques. Students will gain a rudimentary understanding of Deaf history.

3 hours lecture
Prerequisite: ASL 101