

## Course Descriptions

### Accounting

#### **ACCT 1113 Basic Business Records I**

The basic principles and practices of record keeping for businesses.

#### **ACCT 1123 Basic Business Records II**

The basic principles of record keeping for small businesses designed primarily for secretarial or occupational students. Prerequisite: ACCT 1113 Basic Business Records I.

#### **ACCT 1133 Payroll Accounting**

A study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment.

#### **ACCT 1203 Fundamentals of Accounting**

An introduction to the fundamental principles of double entry accounting as applied to practical business situations. Emphasis is given to development of financial statements, debit and credit rules of accounting, the accounting cycle, special journals and payroll accounting. *Traditionally offered in the Fall semester only.*

#### **ACCT 2003 Survey of Accounting**

Introduction to financial and managerial accounting concepts and objectives. This course provides a survey of accounting concepts and procedures that will enable students to be informed users of financial information in a business setting.

May not be used for degree credit with ACCT 2103 and ACCT 2203.

#### **ACCT 2103 Accounting I—Financial**

An introduction to financial accounting concepts, principles and development of financial information. Course work includes the accounting processes and principles of accrual accounting.

Prerequisite: MATH 1483 Math Functions or MATH 1513 Algebra for STEM or concurrent enrollment with instructor permission.

#### **ACCT 2123 Computer Accounting I**

An introduction to microcomputer applications related to accounting systems. Topics include general ledger; accounts receivable; accounts payable; inventory; payroll; and correcting, adjusting, and closing entries. Students will use a computer accounting software package to complete the financial accounting cycle for a sole proprietorship. Prerequisite: ACCT 1203 Fundamentals of Accounting or ACCT 2103 Accounting I-Financial. *Traditionally offered in the Fall semester only.*

#### **ACCT 2203 Accounting II—Managerial**

An introduction to managerial accounting concepts and objectives, cost system designs, planning and control of sales and costs, analysis of costs and profits and accounting for managerial decision making. Prerequisite: ACCT 2103 Accounting I-Financial.

# General Business

## **BADM 1103 Introduction to Business**

An introduction to business, survey of basic functions, principles and practice of business in the nation and the world.

## **BADM 1113 Digital and Financial Literacy**

An introductory course covering the various problems of individual / consumer financial management with emphasis on personal budgeting, consumer loans and consumer loans and installment loans, credit cards and charge accounts, personal insurance, savings accounts, investments, social security, housing options, commercial bank services, financial institution services, personal taxes, wills, estate planning, retirement planning, career planning, financial planning, and leasing arrangements. Various software applications (word processing, spreadsheet development, presentation and money management tools) are utilized to emphasize the importance and connection of financial management to the current digital age.

## **BADM 1203 Introduction to Entrepreneurship**

An introduction to the opportunities and challenges facing entrepreneurs in a dynamic marketplace. Topics include the analysis of personal strengths and weaknesses as they relate to launching an entrepreneurial career, an overview of the study of entrepreneurship, the principles of recognizing and exploiting viable business ventures, and foundational concepts of planning, financing, starting and managing a new business through the creation of a business plan.

## **BADM 1303 – Introduction to Hospitality Management**

Study of hotels, restaurants, tourism and the hospitality industry from a global perspective. Emphasizes the scope of the industry including an analysis of ethical issues and career opportunities, essential management functions of the hospitality enterprise including marketing, human resources, accounting, finance, and information technologies.

## **BADM 2113 Business Communications**

A survey course of communications skills needed in the business environment. Course content includes writing memoranda, letters, reports, resumes, and electronic messages; delivering oral presentations; and developing interpersonal skills. Critical thinking and problem solving skills are emphasized. Development of these skills is integrated with the use of technology. Prerequisite: English Composition I (ENGL 1113) and typing ability.

## **BADM 2313 Business Law**

Course presents a history of the development of business law. Topics covered include general law of contracts, negotiable instruments, insurance, employer and employee, principal and agent and ethical issues in business decision making.

## **MKTG 2143 Marketing**

Marketing Principles, a survey course for students who have prior coursework and understanding in business, includes a survey of all aspects of marketing: consumer behavior issues, products, pricing, distribution, promotion, research, strategy, and trends.

*Traditionally offered in the Spring semester only.*

**MGMT 2233 Human Resource Management**

An introduction to the development, application, and evaluation of policies, procedures, and programs for the recruitment, selection, development, and utilization of human resources in an organization.

*Traditionally offered in the Spring semester only.*

**MGMT 2240 Business Internship**

A course that consists of interrelated work between the student and business or industry in which students combine classroom theory with on-the-job training or observation.

*By instructor permission only.*

**MGMT 2263 Principles of Management**

An introduction to the fundamental principles of management such as planning, organizing, leading, and controlling the basic processes of a firm.

*Traditionally offered in the Fall semester only.*

**PRDV 2321 Professional Development**

Professional Development is designed to assist students in the transition from college to career. To be effective in a career and in life depends on preparation, attitude, hard work, personal qualities and the right strategies. This course focuses on the practical tips and strategies that will help students succeed in the work environment. Emphasis will be on time management / organizational skills; resume development posting; interview, communication and presentation skills; dressing for success and first impression management; and etiquette. For Business majors, this course should be taken in the last semester of their degree plan.

# Computer Science

## **CMSC 1013 Visual BASIC Programming**

An introduction to Visual Basic programming. This course includes graphical user interface design, event driven programming, tool box controls and properties, basic control structures, files, input/output and a study of arrays. *Traditionally offered in the Spring semester only.*

## **CMSC 1113 Computer Concepts**

An introduction to beginning level application software use, vocabulary, and introductory hardware and software concepts. Hands-on use of microcomputers will introduce computer operating systems; file management; Internet; use of system tools; word processing, spreadsheet, database and presentation software.

## **CMSC 2123 Business Technologies and Applications**

Computer concepts, terminology and soft-ware applications. An overview of hardware and software components, file structures, management information systems, futuristic trends, database management systems, system analysis and design and data communications. Also included is an introduction to database, spreadsheet and word processing software application packages and application programming. Prerequisite: CMSC 1113 Computer Concepts or BADM 1113 Digital and Financial Literacy.

## **CMSC 2203 Python Programming**

An overview of programming using the Python language that includes hardware, the operating environment and language interpreter, internal computer data representation, the Python logical and arithmetic operators and operator precedence, flow of control, user and file input/output, user-defined functions, arrays, classes and objects. *Traditionally offered in the Fall semester only.*

## **CMSC 2303 Java Programming**

An overview of programming using the Java language plus practical object-oriented principles focusing on how to develop Java applications including fundamental control structures, file, input/output and a study of arrays. *Traditionally offered in the Spring semesters only.*

## **CMSC 2313 Programming with C++**

An overview of programming using the language C++ that includes fundamental control structures, files, input/output, and a study of arrays. Prerequisite: CMCS 1013 Visual BASIC Programming, CMSC 2203 Python Programming, CMSC 2303 Java Programming or instructor permission. *Traditionally offered in the Fall semesters only.*

# Economics

## **ECON 2113 Macroeconomic Principles**

An introduction to the functioning of the aggregate economy. Recommended course content topics include: Basic principles of demand and supply, national income accounting, business cycles, inflation and unemployment, determinants of the level of output, employment and prices, money and banking, fiscal policy, monetary policy, economic growth, international trade and finance. Prerequisite: MATH 1483 Math Functions or MATH 1513 Algebra for STEM or concurrent enrollment with instructor permission.

## **ECON 2123 Microeconomic Principles**

An introduction to the specific components of economic systems with emphasis given to basic principles of demand and supply, elasticity, opportunity cost, utility analysis, production and costs, market structures, factor market, government regulations, and international trade. Prerequisite: MATH 1483 Math Functions or MATH 1513 Algebra for STEM or concurrent enrollment with instructor permission.

## **Business Related Humanities Courses**

### **GLBL 2133 Introduction to International Business Cultures**

An introduction to the issues related to cross-cultural business practices. Students will examine all or several of the following areas of a specific country or region: intercultural communications and behavior, globalization, global business environments, historic or ideological impacts on business, and the influence of culture in the arena of global business. (Study abroad course requires instructor permission. Meets requirement for humanities elective and International dimension)

### **PHIL 2223 Business Ethics**

A study of the nature of moral judgments, moral values, freedom and responsibility as it applies to the individual in both a personal and business setting. This course will help the student develop a framework for resolving ethical issues with analytical grounding in the basic theory of ethics. (Meets requirement for humanities elective.)