

Course Descriptions

Each course carries a four-digit number. The first digit (1 or 2) identifies whether the course is recommended primarily for freshmen (1) or sophomores (2). The second and third digits do not pertain to students. The fourth digit (1 through 6) identifies the number of school semester credit hours awarded for the course. Behind each course title the reader will find three numbers in parenthesis. The first number identifies the required number of lecture hours per week for a regular semester. The second number identifies the required number of laboratory hours per week for a regular semester. The third number identifies the amount of school semester credit hours (SSCH) awarded for the course.

ACCOUNTING

ACT 1002 Basic Accounting (2-0-2)

This course will introduce the basic accounting procedures needed to maintain daily records for a small business and the use of such records in the decision-making process. Emphasis is on analyzing and recording financial transactions, classifying and summarizing data, and preparing financial statements. Basic payroll functions will also be introduced. This course does not transfer to a four-year college. Fall, Spring.

ACT 1103 Principles of Accounting I (3-0-3)

Designed to give the student fundamental knowledge of generally accepted concepts and principles employed in keeping accounting records and to give the students who wish to pursue the study of accounting as a profession the necessary fundamentals to do so. For those students who do not intend to continue their education at a senior institution, it will furnish background in business practices that will make the student a more knowledgeable consumer and investor. Fall, Spring.

ACT 1113 Principles of Accounting II (3-0-3)

Designed to further the student's fundamental knowledge of generally accepted concepts and principles of accounting. Completes the basics, working with partnership and corporations. Emphasizes significance of financial statements, their importance, and analysis. Prerequisite: ACT 1103 Principles of Accounting I with a grade of "C" or better. Fall, Spring.

ACT 1203 Computerized Accounting (3-0-3)

Computerized Accounting is designed to give the student hands-on experience in operating an accounting software package. Students will learn to use the accounting systems commonly found in computerized accounting environments including General Ledger, Accounts Payable, Accounts Receivable, Inventory, Fixed Assets, and Payroll. Prerequisites: OFAD 1001 Keyboarding I or a formal keyboarding course; ACT 1103 Principles of Accounting I or Instructor Permission. Fall, Spring. Lab Fee.

ACT 2003 Cost Accounting (3-0-3)

Covers accounting procedures for a manufacturing enterprise. Topics include entries for materials, labor, and overhead placed in production; job order and process cost systems; standard costs and variances analysis; and budgeting and control. Not intended for business administration transfer program. Prerequisite: ACT 1113-Principles of Accounting II with a grade of "C" or better. Available upon sufficient student demand.

ACT 2043 Intermediate Accounting (3-0-3)

Study of accounting theory and problems. Includes review of accounting cycle, statements from incomplete records, statement analysis, preparation of financial statements, and other topics. Not intended for business administration transfer program. Prerequisite: ACT 1113-Principles of Accounting II. Available upon sufficient student demand.

ACT 2393 Accounting Technology Internship (1-9-3)

The Accounting Technology Internship is an opportunity to enhance and reinforce classroom instruction with on-the-job work experience. Appropriate training stations will be developed, and supervision will be provided by instructors and site personnel. Students are required to complete 135 clock hours of supervised experience during the term. Prerequisites: All classes for the Accounting Technical Certificate must be completed before a student is eligible to enroll in the Accounting Technology Internship. Students must maintain a "C" average in all classes required for the certificate.

ALLIED HEALTH

ALH 1114 Mathematics for Nurses (4-0-4)

Covers math and problem solving related to Practical Nursing. Topics include a review of fractions, decimals, percents, and ratio and proportion, as well as in-depth study of metric, household, and apothecary systems of measurement. Temperature conversions and basic dosage calculations are also emphasized. Additional math instruction will be incorporated into Pharmacology I and II.

ALH 1122 Computer/Communications (2-0-2)

Includes the fundamentals of computer in the following areas: keyboarding, word processing, Internet and email. Formatting a resume with cover letter to present during interviewing process. The communications aspect is designed to develop speaking, reading, writing, and human relations required in the employment setting.

ALH 1203 Medical Terminology (3-0-3)

Provides the student with an application of and orientation to medical terminology. The basic structure of medical terms and their components, roots, prefixes, suffixes, and combining forms with emphasis on analyzing meaning, spelling, and pronunciation. The student will build a medical vocabulary applicable to the specialties of all health care professions. Fall, Spring, Summer.

ALH 1302 Introduction to Health Science (1-2-2)

An introduction to the health care field, including health care delivery systems, reimbursement, communication, legal and ethical issues, and health and safety. The laboratory components offer variety based on the student's chosen field. Topics range from professionalism to specific skills, clinical applications and computer lab sessions. Fall, Spring.

ALH 1303 Professional Medical Transcription (3-0-3)

Introduction to the healthcare record and medical documents. Transcription of basic medical dictation, incorporating English usage and machine transcription skills, medical knowledge, and proofreading and editing skills, and meeting progressively demanding accuracy

