BUSINESS ADMINISTRATION (ACCT, ACNT, BCIS, BMGT, BUSG, BUSI, HRPO, ITSC, MRKG, POFT)

ACCT 2301. PRINCIPLES OF FINANCIAL ACCOUNTING (LECTURE 3, LAB 1). CREDIT 3. ACGM.
This course is an introduction to the fundamental concepts of financial accounting as prescribed by U.S. generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions. Students will use recorded financial information to prepare a balance sheet, income statement, statement of cash flows, and statement of shareholders’ equity to communicate the business entity's results of operations and financial position to users of financial information who are external to the company. Students will study the nature of assets, liabilities, and owners’ equity while learning to use reported financial information for purposes of making decisions about the company. Students will be exposed to International Financial Reporting Standards (IFRS). Prerequisite: Meet TSI college-readiness standard for Mathematics; or equivalent. Recommended co-requisite: MATH 1324 Mathematics for Business & Social Science.

ACCT 2302. PRINCIPLES OF MANAGERIAL ACCOUNTING (LECTURE 3, LAB 1). CREDIT 3. ACGM.
This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Topics include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation. Prerequisite: ACCT 2301 Principles of Financial Accounting with a grade of "C" or better.

ACNT 1303. INTRODUCTION TO ACCOUNTING I (LECTURE 3, LAB 0). CREDIT 3. WECM.
A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations and payrolls.

ACNT 1313. COMPUTER ACCOUNTING APPLICATIONS (LECTURE 3, LAB 1). CREDIT 3. WECM.
A study of utilizing the computer to develop and maintain accounting record keeping systems, make management decisions and process common business applications with emphasis on utilizing a spreadsheet, database and general ledger software. Prerequisite: ACNT 1303 or ACCT 2301 with a grade of "C" or better. Offered once a year only.

ACNT 1331. FEDERAL INCOME TAX: INDIVIDUAL (LECTURE 3, LAB 0). CREDIT 3. WECM.
Basic instruction in the tax laws as currently implemented by the Internal Revenue Service providing a working knowledge of preparing taxes for the individual.

ACNT 1382. COOPERATIVE EDUCATION - ACCOUNTING TECHNICIAN (LECTURE 1, COOP 20). CREDIT 3. WECM.
Career-related activities encountered in the student's area of specialization offered through an individualized agreement among the college, employer, and student. Under the supervision of the college and the employer, the student combines classroom learning with work experience. Includes a lecture component. Prerequisite: Completion of 12 credit hours or equivalent work experience.

BCIS 1305. BUSINESS COMPUTER APPLICATIONS (LECTURE 3, LAB 1). CREDIT 3. ACGM.
Introduces and develops foundational skills in applying essential and emerging business productivity information technology tools. The focus of this course is on business productivity software applications, including word processing, spreadsheets, databases, presentation graphics, data analytics, and business-oriented utilization of the internet.

BMGT 1301. SUPERVISION (LECTURE 3, LAB 0). CREDIT 3. WECM.
A study of the role of the supervisor. Managerial functions as applied to leadership, counseling, motivation, and human skills are examined.

BMGT 1327. PRINCIPLES OF MANAGEMENT (LECTURE 3, LAB 0). CREDIT 3. WECM.
Concepts, terminology, principles, theory, and issues that are the substance of the practice of management.

BMGT 1341. BUSINESS ETHICS (LECTURE 3, LAB 0). CREDIT 3. WECM.
Discussion of ethical issues, the development of a moral frame of reference and the need for an awareness of social justice in management practices and business activities. Review of ethical responsibilities and relationships between organizational departments, divisions, executive management and the public. Offered once a year only.

BMGT 1382. COOPERATIVE EDUCATION - BUSINESS ADMINISTRATION AND MANAGEMENT, GENERAL (LECTURE 1, COOP 20). CREDIT 3. WECM.
Career-related activities encountered in the student's area of specialization offered through an individualized agreement among the college, employer, and student. Under the supervision of the college and the employer, the student combines classroom learning with work experience. Includes a lecture component. Prerequisite: Completion of 12 credit hours or equivalent work experience.

BMGT 2303. PROBLEM SOLVING AND DECISION MAKING (CAPSTONE) (LECTURE 3, LAB 0). CREDIT 3. WECM.
Decision-making and problem-solving processes in organizations utilizing logical and creative problem solving techniques. Application of theory is provided by experiential activities using managerial decision tools and critical thinking skills. Note: This course replaces BMGT 2347 Critical Thinking and Problem Solving.

BMGT 2309. LEADERSHIP (LECTURE 3, LAB 0). CREDIT 3. WECM.
Concepts of leadership and its relationship to management. Prepares the student with leadership and communication skills needed to inspire and influence. Offered once a year only.

BUSG 2309. SMALL BUSINESS MANAGEMENT/ENTREPRENEURSHIP (LECTURE 3, LAB 0). CREDIT 3. WECM.
Starting, operating, and growing a small business. Includes essential management skills, how to prepare a business plan, accounting, financial needs, staffing, marketing strategies, and legal issues.
BUSI 1301. BUSINESS PRINCIPLES  
(LECTURE 3, LAB 0). CREDIT 3. ACGM.  
This course provides a survey of economic systems, forms of business ownership, and considerations for running a business. Students will learn various aspects of business, management, and leadership functions; organizational considerations; and decision-making processes. Financial topics are introduced, including accounting, money and banking, and securities markets. Also included are discussions of business challenges in the legal and regulatory environment, business ethics, social responsibility, and international business. Emphasized is the dynamic role of business in everyday life.

BUSI 2301. BUSINESS LAW  
(LECTURE 3, LAB 0). CREDIT 3. ACGM.  
The course provides the student with foundational information about the U.S. legal system and dispute resolution, and their impact on business. The major content areas will include general principles of law, the relationship of business and the U.S. Constitution, state and federal legal systems, the relationship between law and ethics, contracts, sales, torts, agency law, intellectual property, and business law in the global context. Prerequisite: High school coursework in U.S. history and government, or equivalent.

BUSI 2304. BUSINESS REPORT WRITING AND CORRESPONDENCE  
(LECTURE 3, LAB 0). CREDIT 3. ACGM.  
Theory and applications for technical reports and correspondence in business.

BUSI 2305. BUSINESS STATISTICS  
(LECTURE 3, LAB 0). CREDIT 3. ACGM.  
Descriptive and inferential statistical techniques for business and economic decision-making. Topics include the collection, description, analysis, and summarization of data; probability; discrete and continuous random variables; the binomial and normal distributions; sampling distributions; tests of hypotheses; estimation and confidence intervals; linear regression; and correlation analysis. Statistical software is used to analyze data throughout the course. Prerequisite: MATH 1324 or MATH 1314 and BCIS 1305.

HRPO 1311. HUMAN RELATIONS  
(LECTURE 3, LAB 0). CREDIT 3. WECM.  
Practical application of the principles and concepts of the behavioral sciences to interpersonal relationships in the business and industrial environment.

HRPO 2301. HUMAN RESOURCES MANAGEMENT  
(LECTURE 3, LAB 0). CREDIT 3. WECM.  
Behavioral and legal approaches to the management of human resources in organizations. Offered spring semesters only.

ITSC 1309. INTEGRATED SOFTWARE APPLICATIONS I  
(LECTURE 3, LAB 1). CREDIT 3. WECM.  
Integration of applications from popular business productivity software suites. Instruction in embedding data, linking and combining documents using word processing, spreadsheets, databases, and/or presentation media software.

MRKG 1311. PRINCIPLES OF MARKETING  
(LECTURE 3, LAB 0). CREDIT 3. WECM.  
Introduction to the marketing functions; identification of consumer and organizational needs; explanation of economic, psychological, sociological and global issues; and description and analysis of the importance of marketing research.