Course Descriptions

Accounting

ACCT 112 (0504) Financial Accounting
Placement Test Level: General Education Course Placement*
Prerequisite: None
Credit Hours: 3
An introduction to financial accounting concepts with emphasis on financial statements, their components, and their interrelationships. Emphasis is on how individual transactions affect the financial statements.

ACCT 114 (0503) Managerial Accounting
Prerequisite: ACCT 112 Financial Accounting
Credit Hours: 3
An introduction to the concepts and tools associated with providing accounting information to management. Major topics include: cost behavior, cost estimation, cost accumulation and assignment, budgeting, and the uses of accounting information for making decisions.

ACCT 121 (0516) Computer Accounting
Prerequisite: ACCT112 Financial Accounting or OTEC 113 Business Accounting
Credit Hours: 3
Provides students the opportunity to learn to work with accounting software and to interpret financial information in the form of computer output.

Art

ART 103 (1034) Drawing I  KRSN ART1040**
Placement Test Level: General Education Course Placement*
Credit Hours: 3
Prerequisite: None
Students will explore various drawing materials, techniques, and subject matter. Emphasis will be placed on development of basic drawing fundamentals and stylistic preferences. Instruction will be based on class discussion and lab work.

ART 104 (1035) Drawing II
Placement Test Level: General Education Course Placement*
Prerequisite: ART 103 Drawing I
Credit Hours: 3
A continuation of material covered in Drawing I. Emphasis will be placed on individual special problems in drawing and use of color. Student will work on independent projects. Instruction will be based on class discussion, individual conference, and lab work.

ART 107 (1024) Two Dimensional Design
Placement Test Level: General Education Course Placement*
Prerequisite: None
Credit Hours: 3
Elements and principles of two-Dimensional design. Emphasis on solutions to practical and aesthetic composition problems of visual communication. Lecture, critique, supervised studio practice with a variety of media.

ART 111 (1029) Ceramics I
Placement Test Level: General Education Course Placement*
Prerequisite: None
Credit Hours: 3

*Refer to the Placement Testing Procedure 3.22, page 24  ** Refer to Course Transfer, page 18