BUSINESS COURSES

BUS3061 - Fundamentals of Accounting (3 quarter credits).
This course is an introduction to the accounting function in modern business organizations. Learners define accounting terminology and explore its application to accounting principles. Learners also apply accounting cycle strategies to business financial events and prepare financial statements from accounting system data.
Cost $1,233

BUS3062 - Fundamentals of Finance (3 quarter credits).
In this course, learners gain and apply finance basics including the time value of money concepts, stock and bond valuation techniques, and capital budgeting processes. Learners also demonstrate ways the relationship of domestic and global financial environments affect financial markets.
Cost $1,233

BUS4060 - Financial Accounting Principles (6 quarter credits).
This course focuses on financial accounting principles and ways accounting information is used to assess an organization’s financial performance. Learners evaluate the relationship between business events and accounting systems and analyze an organization’s financial structure.
Cost $2,466

BUS4061 - Managerial Accounting Principles (6 quarter credits).
In this course, learners identify the role of accounting as it relates to managing an organization, then analyze accounting systems and financial statements. Learners also apply sound budgeting and time value of money principles from a managerial perspective.
Cost $2,466

BUS4062 - Income Tax Concepts and Strategies (6 quarter credits). In this course, learners build and strengthen their knowledge of fundamental concepts of individual, partnership, and corporate income taxation and tax-related transactions. Learners examine events that affect tax decisions, apply tax guidelines, and analyze tax forms.
Cost $2,466

BUS4063 - Advanced Financial Accounting Topics and Trends (6 quarter credits). In this course, learners analyze and apply advanced financial accounting concepts and consolidated financial statement information. Learners also evaluate the influence of global money markets and demonstrate knowledge of partnership and corporate accounting issues and governmental entities.
Cost $2,466

BUS4064 - Cost Accounting for Planning and Control (6 quarter credits). This course emphasizes the role of cost and managerial accounting in the planning, control, and performance evaluation of business, government, and nonprofit organizations. Learners examine the theory and practice of business control and identify strategic aspects within business decision cycles.
Cost $2,466

BUS4065 - Income Tax Concepts and Strategies (6 quarter credits). In this course, learners build and strengthen their knowledge of fundamental concepts of individual, partnership, and corporate income taxation and tax-related transactions. Learners examine events that affect tax decisions, apply tax guidelines, and analyze tax forms.
Cost $2,466

BUS4066 - Intermediate Financial Accounting Topics and Trends (6 quarter credits). Learners in this course develop and exercise a working knowledge of financial accounting theory and practice using Generally Accepted Accounting Principles (GAAP) and Financial Accounting Standards Board (FASB) pronouncements. Learners acquire financial reporting skills and apply financial statement conceptual frameworks to prepare financial statements.
Cost $2,466

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**BUS4110 - Forensic Accounting (3 quarter credits).**  
In this course, learners examine the field and practice of forensic accounting and expose accounting crimes such as fraudulent financial reporting, money laundering, and computer and cybercrime. Learners also gain an understanding of courtroom procedures and analyze expert testimony, litigation support, commercial damages, and business valuation.  
Cost $1,233

**BUS4111 - Ethics in Accounting (3 quarter credits).**  
This course covers the revised AICPA Code of Professional Conduct that governs the behavior of accountants. Learners analyze and apply the conceptual framework and the principles and rules within the code.  
Cost $1,233

**BUS4112 - Accounting Research (3 quarter credits).**  
Learners in this course develop and practice a working knowledge of how to conduct accounting, auditing, and tax research. Learners use the FASB Accounting Standards Codification; accounting, auditing, and tax databases; AICPA, PCAOB, and IRS libraries; and other online tools to conduct research.  
Cost $1,233

**BUS4113 - International Accounting (3 quarter credits).**  
This course covers the International Accounting Standards Board (IASB) pronouncements, with particular focus on International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), and Standard Interpretation Committee (SIC) interpretations. Learners identify key differences between U.S. Generally Accepted Accounting Principles (GAAP) and IFRS, and demonstrate knowledge of the impact on financial statement preparation and presentation.  
Cost $1,233

**BUS4114 - Government and Nonprofit Accounting (3 quarter credits).**  
In this course, learners build an understanding of the accounting methodology and reporting requirements put in place by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) for governments and nonprofit organizations. Learners also examine A-133 reporting requirements and gain the knowledge and skills necessary to prepare Form 990.  
Cost $1,233

**BUS4115 - Business Law in Accounting (6 quarter credits).**  
Learners in this course acquire and demonstrate a working knowledge of the Uniform Commercial Code. Learners also investigate the CPA’s common law duties and liability to clients and third parties, federal securities regulation and liability of CPAs under federal securities laws, and debtor-creditor relationships. Other topics include the federal regulation of business such as antitrust, copyright, patents, money laundering, labor, employment, and the Employee Retirement Income Security Act (ERISA).  
Cost $2,466

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**GENERAL EDUCATION COURSES**

**MAT1050 - College Algebra (6 quarter credits).** Learners in this course evaluate and perform linear, exponential, logarithmic, and other mathematical functions that include algebraic, graphic, and numeric properties. Learners then apply these concepts to the social and natural sciences, business, and everyday life.  
Cost $2,142

**MAT2001 - Statistical Reasoning (6 quarter credits).** This course introduces fundamental concepts of elementary statistics, including descriptive statistics, methods of counting, probability distributions, approximations, estimation, and hypothesis testing. Learners use these concepts to apply and interpret statistical results.  
Cost $2,142

**BIO1000 - Human Biology (6 quarter credits).** In this course, learners develop and demonstrate their knowledge of fundamental biological principles as they relate to human beings. Course topics include the molecular and cellular basis of life, genetics, organ systems, and the impact of nutrition and exercise on human health. The course also includes lab experience.  
Cost $2,142

**ECO1050 - Microeconomics (6 quarter credits).** Learners in this course examine the optimizing behavior of individual consumers and firms, the coordination of individual decisions through markets, and the evaluation of market outcomes in terms of efficiency and fairness. Learners apply microeconomic principles to real-world situations.  
Cost $2,142

**ENG3300 - Business and Technical Writing (6 quarter credits).** In this course, learners write common business genres for a variety of purposes and audiences. Learners focus on principles of ethical, group, and supervisory written communication in the 21st century workplace.  
Cost $2,466

**COM2000 - Intercultural Communication (6 quarter credits).** Learners in this course demonstrate and apply knowledge of cultural differences associated with values, norms, social interaction, and code systems. Learners also analyze the effects those differences have on inter- and cross-cultural communication.  
Cost $2,142

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HUM1000 - Introduction to the Humanities (6 quarter credits). This course focuses on a variety of humanities-associated fields, including arts, philosophy, and religion. Learners develop and demonstrate an understanding of the uniqueness and interrelatedness of these fields. Learners also examine the ways the humanities significantly shape the cultures in which they are found and assess the cultural values and vision of the human condition.
Cost $2,142

PSYCHOLOGY COURSES

PSYC1000 - Introduction to Psychology (6 quarter credits). This course is an introduction to the basic principles of psychology and the scientific methods that psychologists employ. Learners build their understanding of the brain, learning and memory, personality, social influence, child and lifespan development, and psychopathology and apply concepts they’ve learned to everyday situations.
Cost $2,142

PSYC3110 - Abnormal Psychology (6 quarter credits). The focus of this course is abnormal behavior, which learners investigate using the framework of mental pathology. Learners evaluate scientific, empirically based analyses of mental disorders and deviant behavior. Learners also examine the range of psychological disorders and assess the disorders’ biological, psychological, and social consequences. In addition, learners demonstrate their knowledge of abnormal psychology treatment methods.
Cost $2,466

PSYC3210 - Human Life Development (6 quarter credits). This course is a comprehensive survey of classical and contemporary theory and research related to physical, cognitive, emotional, and social development throughout the human lifespan. Learners analyze the methods used to study human development and apply stage and non-stage human development theories. Learners also analyze the interaction between heredity and the environment; assess milestones of physical, cognitive, and emotional growth; and evaluate personal issues associated with human development and aging.
Cost $2,466

PSYC4600 - Research Methods (6 quarter credits). Learners in this course demonstrate their knowledge of fundamental research methods and tools used in psychology. Learners use research methods and designs to show how the scientific method can be applied to the study of human behavior and thought, including ethical considerations for conducting research with human participants.
Cost $2,466

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