Title: **TCCN:**	**Principles of Financial Accounting*** **ACCT 2301**
Draft Course Description	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: MATH 1325 – Calculus for Business and Social Sciences, or equivalent.
Draft Course Outcomes	Upon successful completion of this course, students will: 1. Use basic accounting terminology and the assumptions, principles, and constraints of the accounting environment. 2. Identify the difference between accrual and cash basis accounting. 3. Analyze and record business events in accordance with U.S. generally accepted accounting principles (GAAP). 4. Prepare adjusting entries and close the general ledger. 5. Prepare financial statements in an appropriate U.S. GAAP format, including the following: income statement, balance sheet, statement of cash flows, and statement of shareholders' equity. 6. Analyze and interpret financial statements using financial analysis techniques. 7. Describe the conceptual differences between International Financial Reporting Standards and U.S. generally accepted accounting principles.

* A change to the name of this course is recommended. The course is listed in the Spring 2013 Edition of the *Lower-Division Academic Course Guide Manual* as Principles of Accounting I – Financial.

Title: **TCCN:**	**Principles of Managerial Accounting*** **ACCT 2302**
Draft Course Description	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
Draft Course Outcomes	Upon successful completion of this course, students will: 1. Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision making process of managers. 2. Define operational and capital budgeting, and explain its role in planning, control, and decision making. 3. Prepare an operating budget, identify its major components, and explain the interrelationships among its various components. 4. Explain methods of performance evaluation. 5. Use appropriate financial information to make operational decisions. 6. Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.

* A change to the name of this course is recommended. The course is listed in the Spring 2013 Edition of the *Lower-Division Academic Course Guide Manual* as Principles of Accounting II – Managerial.

Title: **TCCN:**	**Business Computer Applications** **BCIS 1305**
Draft Course Description	Students will study computer terminology, hardware, and software related to the business environment. The focus of this course is on business productivity software applications and professional behavior in computing, including spreadsheets, databases, presentation graphics, and business-oriented utilization of the Internet.
Draft Course Outcomes	Upon successful completion of this course, students will: 1. Describe the fundamentals of Information Technology (IT) infrastructure components: hardware, software, and data communications systems. 2. Explain the guiding principles of professional behavior in computing. 3. Demonstrate proper file management techniques to manipulate electronic files and folders in a local and networked environment. 4. Use business productivity software to manipulate data and find solutions to business problems. 5. Explain the concepts and terminology used in the operation of application systems in a business environment. 6. Identify emerging technologies for use in business applications. 7. Complete projects that integrate business software applications.

Title: **TCCN:**	**Business Principles** **BUSI 1301**
Draft Course Description	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.
Draft Course Outcomes	Upon successful completion of this course, students will: 1. Identify major business functions of accounting, finance, information systems, management, and marketing. 2. Describe the relationships of social responsibility, ethics, and law in business. 3. Explain forms of ownership, including their advantages and disadvantages. 4. Identify and explain the domestic and international considerations for today's business environment: social, economic, legal, ethical, technological, competitive, and international. 5. Identify and explain the role and effect of government on business. 6. Describe the importance and effects of ethical practices in business and be able to analyze business situations to identify ethical dilemmas and ethical lapses. 7. Describe basic financial statements and show how they reflect the activity and financial condition of a business. 8. Explain the banking and financial systems, including the securities markets, business financing, and basic concepts of accounting. 9. Explain integrity, ethics, and social responsibility as they relate to leadership and management. 10. Explain the nature and functions of management. 11. Identify strengths, weaknesses, opportunities, and threats of information technology for businesses.

Title: **TCCN:**	**Business Law** **BUSI 2301**
Draft Course Description	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.
Draft Course Outcomes	Upon successful completion of this course, students will: 1. Describe the origins and structure of the U.S. legal system. 2. Describe the relationship of ethics and law in business. 3. Define relevant legal terms in business. 4. Explain basic principles of law that apply to business and business transactions. 5. Describe business law in the global context. 6. Describe current law, rules, and regulations related to settling business disputes.

Title: **TCCN:**	**Programming Fundamentals II** **COSC 1337**
Draft Course Description	This course focuses on the object-oriented programming paradigm, emphasizing the definition and use of classes along with fundamentals of object-oriented design. The course includes basic analysis of algorithms, searching and sorting techniques, and an introduction to software engineering processes. Students will apply techniques for testing and debugging software. (This course is included in the Field of Study Curriculum for Computer Science.) Prerequisite: COSC 1336/1436 – Programming Fundamentals I
Draft Course Outcomes	Upon successful completion of this course, students will: 1. Identify and explain a programming development lifecycle, including planning, analysis, design, development, and maintenance. 2. Demonstrate a basic understanding of object-oriented programming by using structs and classes in software projects. 3. Use object-oriented programming techniques to develop executable programs that include elements such as inheritance and polymorphism. 4. Document and format code in a consistent manner. 5. Apply basic searching and sorting algorithms in software design. 6. Apply single- and multi-dimensional arrays in software. 7. Use a symbolic debugger to find and fix runtime and logical errors in software.

Title: **TCCN:**	**Computer Organization*** **COSC 2325**
Draft Course Description	The organization of computer systems is introduced using assembly language. Topics include basic concepts of computer architecture and organization, memory hierarchy, data types, computer arithmetic, control structures, interrupt handling, instruction sets, performance metrics, and the mechanics of testing and debugging computer systems. Embedded systems and device interfacing are introduced. Prerequisite: COSC 1336/1436—Programming Fundamentals I
Draft Course Outcomes	Upon successful completion of this course, students will: 1. Explain contemporary computer system organization. 2. Describe data representation in digital computers. 3. Explain the concepts of memory hierarchy, interrupt processing, and input/output mechanisms. 4. Measure the performance of a computer system. 5. Design and develop assembly language applications. 6. Explain the interfaces between software and hardware components. 7. Explain the design of instruction set architectures. 8. Develop a single-cycle processor.

* A change to the name of this course is recommended. The course is listed in the Spring 2013 Edition of the *Lower-Division Academic Course Guide Manual* as Computer Organization and Machine Language.

Title: **TCCN:**	**Mathematics for Business & Social Sciences*** **MATH 1324**
Draft Course Description	The application of common algebraic functions, including polynomial, exponential, logarithmic, and rational, to problems in business, economics, and the social sciences are addressed. The applications include mathematics of finance, including simple and compound interest and annuities; systems of linear equations; matrices; linear programming; and probability, including expected value. Prerequisite: Successful completion of high school Geometry and Algebra II, or equivalent.
Draft Course Outcomes	Upon successful completion of this course, students will: 1. Apply elementary functions, including linear, quadratic, polynomial, rational, logarithmic, and exponential functions to solving real-world problems. 2. Solve mathematics of finance problems, including the computation of interest, annuities, and amortization of loans. 3. Apply basic matrix operations, including linear programming methods, to solve application problems. 4. Demonstrate fundamental probability techniques and application of those techniques, including expected value, to solve problems. 5. Demonstrate the ability to combine matrix and probability concepts to model practical applications.

* A change to the name of this course is recommended. The course is listed in the Spring 2013 Edition of the *Lower-Division Academic Course Guide Manual* as Mathematics for Business & Social Sciences I (Finite Mathematics).

Title: **TCCN:**	**Calculus for Business & Social Sciences*** **MATH 1325**
Draft Course Description	This course is the basic study of limits and continuity, differentiation, optimization and graphing, and integration of elementary functions, with emphasis on applications in business, economics, and social sciences. This course is not a substitute for MATH 2413, Calculus I. Prerequisite: MATH 1324 – Mathematics for Business and Social Sciences, or equivalent.
Draft Course Outcomes	Upon successful completion of this course, students will: 1. Apply calculus to solve business, economics, and social sciences problems. 2. Apply appropriate differentiation techniques to obtain derivatives of various functions, including logarithmic and exponential functions. 3. Solve application problems involving implicit differentiation and related rates. 4. Solve optimization problems with emphasis on business and social sciences applications. 5. Determine appropriate technique(s) of integration. 6. Integrate functions using the method of integration by parts or substitution, as appropriate. 7. Solve business, economics, and social sciences applications problems using integration techniques.

* A change to the name of this course is recommended. The course is listed in the Spring 2013 Edition of the *Lower-Division Academic Course Guide Manual* as Mathematics for Business & Social Sciences II (Business Calculus).