

ARKANSAS COURSE TRANSFER SYSTEM

BUSINESS COURSES

Table of Contents

ACCT 2003 Principles of Accounting I	2
ACCT 2013 Principles of Accounting II	2
BLAW 2003 Legal Environment of Business	2
BUSI 1013 Introduction to Business	3
BUSI 1103 Keyboarding	3
BUSI 2013 Business Communications	3
BUSI 2103 Business Statistics.....	4
MKTG 2003 Principles of Marketing	4

ARKANSAS COURSE TRANSFER SYSTEM

BUSINESS COURSES

Descriptions

ACCT 2003 Principles of Accounting I

General Description:

Introduction to financial accounting and the accounting cycle, including the measurement, processing, and communication of financial information.

Expected Student Learning Outcomes:

Students should be able to:

- Demonstrate an understanding of the accounting equation.
- Apply the principles of the double entry accounting system.
- Analyze and record business transactions, including adjusting and closing entries.
- Prepare and review basic financial statements.
- Demonstrate an understanding of the fundamentals of internal control.

ACCT 2013 Principles of Accounting II

General Description:

Introduction to managerial accounting with emphasis on accounting and reporting for manufacturing entities. The course also covers managerial uses of accounting data and reports for decision-making. Student must have completed Principles of Accounting I.

Expected Student Learning Outcomes:

Students should be able to:

- Differentiate between cost flow systems in manufacturing.
- Analyze and record transactions for cost accounting systems.
- Prepare cost reports.
- Prepare special reports and analyze accounting information.
- Define budgeting and apply the budgeting process.

BLAW 2003 Legal Environment of Business

General Description:

Introduction to the American legal system as it applies to the environment in which businesses operate.

Expected Student Learning Outcomes:

The student will understand and apply basic legal principles in business situations, recognize potential legal problems, and know when the advice of legal counsel is warranted. The course will include the following concepts:

- Ethical behavior in the business community
- The American court system

- Contracts
- Torts
- Business organizations
- Agency
- Employment law

BUSI 1013 Introduction to Business

General Description:

A basic course in the fundamentals of business. This course provides an understanding of the realistic problems and practices of business and offers a survey of several business areas.

Expected Student Learning Outcomes:

Students will:

- Calculate a profit.
- Identify and utilize markets.
- Learn how to manage capital and human resources.
- Demonstrate an understanding of funding and investing opportunities.
- Use accounting statements and accounting principles.
- Develop an awareness of the legal framework of business.
- Examine the ethical issues of business.

BUSI 1103 Keyboarding

General Description:

A course designed to help students develop speed and accuracy by learning the touch operation of alphanumeric/keyboard characters. Emphasis is placed on proofreading and producing various types of business documents.

Expected Student Learning Outcomes:

Students should be able to:

- Demonstrate touch method to alphanumeric keys/symbols with an identified level of speed and accuracy.
- Demonstrate the proper techniques necessary for operation of the keyboard.
- Demonstrate text formatting of documents.
- Identify and apply proofreader's marks on keyed copy.

BUSI 2013 Business Communications

General Description:

The course examines the principles of effective oral, written, and interpersonal communications. The course provides practice writing business documents, making oral presentations, and developing interpersonal communication skills related to today's business environment. Student must be proficient in word processing.

Expected Student Learning Outcomes:

Students will:

- Demonstrate an understanding of the communication process.

- Apply the basic principles of business writing and oral communications.
- Apply proper research and documentation techniques.
- Demonstrate successful group communication.
- Demonstrate an understanding of the employment search process and generate effective employment documents.

BUSI 2103 Business Statistics

General Description:

Introduction to statistical methods used in studying business and economic data, descriptive statistics, probability theory, discrete and continuous distributions, estimation, sampling concepts and hypothesis testing.

Expected Student Learning Outcomes:

Students should be able to:

- Compute and interpret data using measures of location and measure of dispersion.
- Organize raw data into frequency tables, frequency distributions, and analyze with graphic presentations.
- Compute basic probability.
- Construct confidence intervals.
- Conduct a single sample hypothesis test.
- Core concepts include:
 - Sampling distribution.
 - Discrete and continuous probability.

MKTG 2003 Principles of Marketing

General Description:

A study of marketing fundamentals, retailing and wholesaling systems, and marketing functions (price, place, promotion, and product) to accomplish value-added exchange in a global economy. This includes segmentation, targeting, and positioning to create a competitive advantage.

Expected Student Learning Outcomes:

Core concepts, theories, principles, and terminology associated with marketing, including:

- Marketing plan concepts.
- Ethical, cultural, social, and global impact of an organization's marketing activities.
- Role of research in marketing.
- Relationship of marketing to other organizational functions.
- Market segmentation, identify attractive targets and focus the firm's marketing mix toward those targets when crafting the firm's market strategy.
- Role of technology in an organization's marketing activities.