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## Course Descriptions

### Accounting

ACCT 112 (0504) Financial Accounting KRSN ACC1010\*\*

Prerequisite: None

Credit Hours: 3

An introduction to financial accounting concepts with emphasis on financial statements, their components, and their inter-relationships. Emphasis is on how individual transactions affect the financial statements.

ACCT 114 (0503) Managerial Accounting KRSN ACC2010\*\*

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 102 (831) Art Education KRSN ART2020\*\*

Prerequisite: None

Credit Hours: 3

This course is designed to help art education and elementary education concentrations build an understanding of children's art and develop an art curriculum for their classroom that provides quality art experiences for every child. Emphasis will be placed on lab work and experimentation of various art materials suitable for the classroom. Instruction is based on lecture, class discussion, and lab work.

ART 103 (1034) Drawing I KRSN ART1040\*\*

Prerequisite: None

Credit Hours: 3

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

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 KRSN ART1050\*\*

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.

\*Refer to the Placement Testing Procedure 3.22, page 22 \*\*Refer to Course Transfer, page 17