

- ACCT 2211 Intermediate Accounting** (3-0-3)  
 A review of the basic accounting model; the fundamentals of actuarial mathematics and its practical application to accounting problems; accounting theory and practice as related to recognition, measurement, and reporting of income; the balance sheet and statement of cash flows; current assets; tangible and intangible fixed assets, depreciation, depletion, and deferred charges.  
 Prerequisite: ACCT 2102 with grade of C or better.  
 Offered: On demand.
- ACCT 2220 Income Tax Procedures** (3-0-3)  
 A practical presentation of Federal Income Tax fundamentals, with emphasis on individual returns. Topics considered include gross income, deductions and tax credits. The course is designed primarily for those students who expect to terminate their study at the two-year college level.  
 Corequisite: Minimum COMPASS reading score of 74 or enrollment in READ 0099.  
 Prerequisite: ACCT 2101 preferred or tax accounting experience.  
 Offered: On demand.
- ACCT 2225 Cost Accounting** (3-0-3)  
 The basic elements of cost accounting with emphasis on managerial applications of process, job-order, and standard cost accounting systems.  
 Prerequisite: READ 0099 or a minimum reading CPE score of 75 and ACCT 2102 with grade of C or better.  
 Offered: On demand.
- ACCT 2230 Manufacturing Cost Accounting** (3-0-3)  
 The basic elements of manufacturing cost accounting with emphasis on managerial applications of process, job-order, and standard cost accounting systems.  
 Prerequisite: None.  
 Offered: On demand.
- ALHE 1103 Orientation to MLT** (1-0-1)  
 This course provides an introduction to basic clinical laboratory science and web-based instruction. Students learn about the organizational structure of a clinical laboratory, regulation of quality and reliability of testing, personnel qualifications, safety, medical-legal issues, specimen collection and processing, principles of instrumentation and laboratory mathematics.  
 Prerequisite: None.  
 Corequisite: None.  
 Offered: Fall, online.
- ALHE 1115 Clinical Professionalism** (0-3-1)  
 This course addresses key competency areas for health care professionals. Elements including communication skills, time management, professional development, personal skills, policies and procedures, motivation and attitude, and the medical record are emphasized.  
 Prerequisite: READ 0099.  
 Offered: On demand.