Course Descriptions

Numbers in parentheses identify the number of classroom and lab hours per week. For example, (3-2) indicates three hours in the classroom plus two hours in the lab.

When present, a third number indicates clinical, practicum or internship hours.

ABDR 1431 Basic Refinishing
4 Hours (2-4)
An introduction to current refinishing products, shop safety, and equipment used in the automotive refinishing industry. Emphasis on surface preparation, masking techniques, and refinishing of trim and replacement parts.

ABDR 1458 Intermediate Refinishing
4 Hours (2-4)
Expanded training in mixing and spraying of automotive topcoats. Emphasis on formula ingredient, reducing, thinning, and special spraying techniques. Introduction to partial panel refinishing techniques and current industry paint removal techniques. Prerequisite: ABD 1431

ABDR 2449 Advanced Refinishing
4 Hours (2-4)
Skill development in multi-stage refinishing techniques. Further development in identification of problems and solutions in color matching and partial panel refinishing. Prerequisite: ABD 1458

ACNT 1401 Principles of Accounting I
4 Hours (3-3)
This course is designed to present a general knowledge of accounting principles and procedures for the sole proprietorship and partnership form of business organization. Topics and problems include the complete accounting cycle, accounting systems and special purpose journals, internal controls and merchandising transactions, and the preparation of financial statements in accordance with generally accepted accounting principles. The student will study short-term liquid assets, including uncollectible accounts receivable; several methods of inventory valuation and their effect upon operations; current liabilities and payroll accounting, including employer payroll taxes; the acquisition, depreciation (several methods), and disposal of plant property and equipment; intangible assets; and natural resources. Also studied are the accrual and cash bases of accounting and the effects of inflation and price-level changes.

ACNT 2402 Principles of Accounting II
4 Hours (3-3)
A continuation of ACNT 2401, this course includes the study of corporate financial accounting data for cost control and management decision making. The student is required to learn accounting methodology used by corporations to account for stocks, bonds, treasury stock, and investments. The student will learn how to prepare all the corporate financial statements. The student will use financial statement analysis to determine a firm’s liquidity, profitability, and solvency, and to track trends. The student will learn the basics of manufacturing cost accounting and product costing, as well as basic planning and control tools such as break-even and marginal analysis. The course of study will include the planning and budgeting function, including cash budgeting and the use of standard costs for cost control. The student will learn the variable costing method, incremental cost analysis, and the use of present value and other techniques to analyze alternatives such as capital expenditures, make-or-buy, sales mix and other managerial accounting decision making techniques. Prerequisite: ACCT 2401 or instructor permission.

ACNT 1329 Accounting Payroll and Business Tax Accounting
3 Hours (3-0)
A study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. Student will calculate employee payroll, employer related taxes and prepare related tax forms; and maintain payroll records required under current laws.

ACNT 1331 Federal Income Tax: Individual
3 Hours (3-0)
A study of the federal tax law for preparation of individual income tax returns. Students will prepare federal income tax forms and related schedules for individuals.

ACNT 1392 Special Topics in Accounting Technician
3 Hours (3-0)
Topics address recently identified current events, skills, knowledge, and/or attitudes and behaviors pertinent to the technology or occupation and relevant to the professional development of the student. Special topics include: Governmental & Not-for-Profit Accounting, Auditing, and Intermediate Accounting. Prerequisite: ACCT 2402 or instructor permission.

ACNT 1403 Introduction to Accounting I
4 Hours (3-3)
A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll. Students will define accounting terminology; analyze and record business transactions in a manual and computerized environment; complete the accounting cycle; prepare financial statements; and apply accounting concepts related to cash and payroll. Co-requisite: ITSW 1404 or instructor permission.

ACNT 1411 Introduction to Computerized Accounting
4 Hours (3-3)
Introduction to utilizing the computer in maintaining accounting records with primary emphasis on a general ledger package. Students will utilize an application software to perform accounting tasks; maintain records and prepare and analyze reports for a business entity; complete a comprehensive project; and explain the components of general ledger software. Prerequisite ACNT 1403 or ACCT 2401 or instructor permission.

ACNT 1413 Computerized Accounting Applications
4 Hours (3-3)
Use of the computer to develop and maintain accounting records and to process common business applications for managerial decision-making. Students will utilize general ledger, spreadsheet and/or database software for accounting and management applications; and complete a comprehensive project. Prerequisite: ACCT 2401 or ACNT 1403 or instructor permission.
ACNT 2370 Petroleum Accounting  
3 Hours (3-0)  
The student will acquire a basic understanding of the accounting for successful efforts and full-cost companies. Focus of the course will be in the areas of pre-drilling operations, undeveloped properties, drilling and development activities, oil and gas revenues, depreciation and amortization, tax, and joint operations. Prerequisite: ACCT 2401 or instructor permission.

ACNT 2382, 2383 Cooperative Education-Accounting Technician  
3 Hours (1-0-20)  
Career-related activities encountered in the student’s area of specialization are offered through a cooperative agreement between the college, employer, and the student. Under supervision of the college and the employer, the student combines classroom learning with work experience. Directly related to a technical discipline, specific learning objectives guide the student through the work experience. This course may be repeated if topics and learning outcomes vary. Prerequisite: ACCT 2401 or instructor permission.

AERM 1203 Shop Practices  
2 Hours (1-4)  
An introduction to the correct use of hand tools and equipment, precision measurement, identification of aircraft hardware, and the fabrication of fluid lines and tubing. Emphasis on procedures for testing, heat treating, and inspection of aircraft structures.*

AERM 1205 Weight and Balance  
2 Hours (1-2)  
A study of the Federal Aviation Administration (FAA) required subjects relating to the weighing of aircraft, the performance of weight and balance calculations, and appropriate maintenance record entries.*

AERM 1208 Federal Aviation Regulations  
2 Hours (1-2)  
A course in the use and understanding of the Federal Aviation Administration and aircraft manufacturer’s publications, forms, and records; and the exercise of mechanic privileges within prescribed limitations.*

AERM 1210 Ground Operations  
2 Hours (1-4)  
An introductory course in fuels, servicing methods and procedures, aircraft movement, securing and operations of aircraft, external power equipment, aircraft cleaning, and corrosion control.*

AERM 1241 Wood, Fabric, and Finishes  
2 Hours (1-2)  
A course in the use and care of various covering materials, finishes, and wood structures including approved methods and procedures. Prerequisite: General Courses.

AERM 1243 Instruments and Navigation/Communication  
2 Hours (1-2)  
A study of aircraft instruments and electronic flight instrument systems including testing and installing instruments; inspecting, checking, and troubleshooting navigation and communication systems; and inspecting and repairing antennas and electronic equipment installations. Prerequisite: General Courses.

AERM 1247 Airframe Auxiliary Systems  
2 Hours (1-3)  
Topics address airframe auxiliary systems including the operation and repair of position and warning systems, cabin atmospheric control systems, ice and rain control systems for aircraft and engines, and fire detection and protection systems. Prerequisite: General Courses.

AERM 1251 Aircraft Turbine Engine Theory  
2 Hours (1-4)  
Theory, history, and servicing of turbine engines to include lubrication, instrumentation, auxiliary power units, and exhaust systems.

AERM 1253 Aircraft Welding  
2 Hours (1-2)  
Topics address repair procedures for steel, magnesium, brass, and aluminum materials used in aircraft assembly and selection and application of appropriate methods of welding, brazing, and soldering steel, magnesium, brass, and aluminum. Prerequisite: General Courses.

AERM 1254 Aircraft Composites  
2 Hours (1-3)  
A study of the inspection and repair of composite, fiberglass, honeycomb, and laminated structural materials including doors, windows, bonded structures, and interior furnishings. Prerequisite: General Courses.

AERM 1314 Basic Electricity  
3 Hours (2-3)  
A study of aircraft electrical systems and their requirements including the use of the ammeter, voltmeter, and ohmmeter; series and parallel circuits; inductance and capacitance; magnetism; converting alternating current (AC) to direct current (DC); controlling devices; maintenance and servicing of aircraft batteries; and reading and interpreting aircraft electrical diagrams to include solid state devices and logic functions.*

AERM 1315 Aviation Science  
3 Hours (2-2)  
Fundamentals of mathematics, physics, and drawing as they apply to aircraft principles and operations as required by the federal Aviation Administration for airframe and powerplant mechanics.*

AERM 1340 Aircraft Propellers  
3 Hours (3-3)  
Fundamentals of construction of propellers. Skill development in inspection, servicing, and repair of fixed-pitch, constant-speed, and feathering propellers and governing systems. Instruction in removal, balancing, and installation of propellers. Prerequisite: General Courses.

AERM 1345 Airframe Electrical Systems  
3 Hours (2-3)  
A study of airframe electrical systems including installation, removal, disassembly, and repair of electrical components and related wiring. Prerequisite: General Courses.

AERM 1349 Hydraulic, Pneumatic, and Fuel Systems  
3 Hours (2-4)  
Skill development in inspecting, servicing, and maintaining aircraft fluid systems including hydraulics, pneumatics, and fuel. Application of basic concepts through detailed maintenance procedures. Prerequisite: General Courses.

*Designates General Courses for Aviation Maintenance