This document outlines the curriculum of Louisiana's accounting technology associate degree program, which is a 6-term (77-credit hour) competency-based program designed to prepare students for employment as accounting technicians providing technical administrative support to professional accountants and other financial management personnel. Presented first are a description of the program and a list of the general education (behavioral science, humanities, mathematics, and natural and applied science) courses required of students in the accounting technology program. Next, the course numbers/titles and credit hours of the program's 26 required and 16 elective courses are listed. The third section of the document contains descriptions of each course, and the fourth section lists the competencies that each course is intended to help students develop. Among the topics of the required and elective courses described are the following: principles of accounting, payroll accounting, computerized accounting, business law, spreadsheets, database management, business English, business communications, environmental science, computer literacy, word processing, desktop publishing, job-seeking skills, electronic calculators, business math, office procedures, human relations, filing/records management, total quality management, keyboarding, federal income tax, technical report writing, medical transcription, legal transcription, medical terminology, medical coding, paralegal studies, and speech. (MN)
LOUISIANA
TECHNICAL EDUCATION
PROGRAM AND COURSE STANDARDS

STATE OF LOUISIANA
ACCOUNTING
TECHNOLOGY
ASSOCIATE
DEGREE

Competency-Based Postsecondary Curriculum Outline From Bulletin 1822

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

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June, 1995

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)"
Program Area: Business (Office Occupations)  Program Title: Accounting Technology Associate Degree

CIP Code: 52.0302A  Program Length: 6 Terms — 77 Credit Hours

Program Description:

The purpose of this program is to provide specialized classroom instruction and practical experience to prepare students for employment as accounting technicians or to provide supplemental training for persons previously or currently employed as accounting technicians.

This program prepares individuals to provide technical administrative support to professional accountants and other financial management personnel. It includes instruction in posting transactions to accounts, record-keeping systems, accounting software operation, and general accounting principles and practices.

The program emphasizes safe and efficient work practices, basic occupational skills, and employability skills. The content is organized into competency-based courses which specify occupational competencies which the student must successfully complete.

General Education Courses

15 Hours Required
Must Choose a Minimum of One From Each Group

1. BEHAVIORAL SCIENCE

   PSYC/SOCL 201—Human Relations
   TQMT 200—Total Quality Management

2. HUMANITIES

   ENGL 101—Business English
   ENGL 102—Business Composition
   ENGL 130—Business Communications
   ENGL 253—Technical Report Writing
   SPCH 101—Speech

3. MATH

   MATH 105—Business Math

4. NATURAL AND APPLIED SCIENCE

   ENSC 101—Environmental Science
## Course Listing:

<table>
<thead>
<tr>
<th>COURSE #</th>
<th>COURSE TITLE</th>
<th>CREDIT HOURS</th>
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<tbody>
<tr>
<td>ACCT 110</td>
<td>Principles of Accounting, Part I</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>ACCT 120</td>
<td>Principles of Accounting, Part II</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>ACCT 130</td>
<td>Intermediate Accounting, Part I</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>ACCT 140</td>
<td>Intermediate Accounting, Part II</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>ACCT 145</td>
<td>Payroll Accounting</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>ACCT 150</td>
<td>Advanced Accounting</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>ACCT 160</td>
<td>Computerized Accounting</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>BUSI 100</td>
<td>Business Law</td>
<td>3 (3/0)</td>
</tr>
<tr>
<td>CPTR 130</td>
<td>Introduction to Spreadsheets</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>CPTR 131</td>
<td>Introduction to Database Management</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>CPTR 264</td>
<td>Advanced Spreadsheet Applications</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>ENGL 101</td>
<td>Business English</td>
<td>3 (3/0)</td>
</tr>
<tr>
<td>ENGL 102</td>
<td>Business Composition</td>
<td>3 (3/0)</td>
</tr>
<tr>
<td>ENGL 130</td>
<td>Business Communications</td>
<td>3 (3/0)</td>
</tr>
<tr>
<td>ENSC 101</td>
<td>Environmental Science</td>
<td>3 (3/0)</td>
</tr>
<tr>
<td>ISYS 110</td>
<td>Computer Literacy</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>ISYS 145</td>
<td>Introduction to Word Processing</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>ISYS 155</td>
<td>Advanced Word Processing</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>JOBS 245</td>
<td>Job Seeking Skills</td>
<td>3 (3/0)</td>
</tr>
<tr>
<td>MACH 125</td>
<td>Electronic Calculators</td>
<td>2 (1/1)</td>
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<tr>
<td>MATH 105</td>
<td>Business Math</td>
<td>3 (3/0)</td>
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<tr>
<td>OSYS 253</td>
<td>Office Procedures</td>
<td>3 (1/2)</td>
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<td>PSYC/</td>
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<tr>
<td>SOCL 201</td>
<td>Human Relations</td>
<td>3 (3/0)</td>
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<tr>
<td>RMGT 110</td>
<td>Filing/Records Management</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>TQMT 200</td>
<td>Total Quality Management</td>
<td>3 (3/0)</td>
</tr>
<tr>
<td>TYPG 111</td>
<td>Basic Keyboarding</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>TYPG 121</td>
<td>Intermediate Keyboarding</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>TYPG 131</td>
<td>Advanced Keyboarding</td>
<td>3 (1/2)</td>
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**Electives**

<table>
<thead>
<tr>
<th>COURSE #</th>
<th>COURSE TITLE</th>
<th>CREDIT HOURS</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 170</td>
<td>Federal Income Tax</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>CPTR 265</td>
<td>Advanced Database Applications</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>ENGL 253</td>
<td>Technical Report Writing</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>ISYS 140</td>
<td>Windows Applications</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>ISYS 165</td>
<td>Desktop Publishing</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>LEGL 130</td>
<td>Legal Terminology</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>MACH 135</td>
<td>Introduction to Machine Transcription</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>MACH 145</td>
<td>Medical Transcription</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>MACH 155</td>
<td>Legal Transcription</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>MEDL 130</td>
<td>Medical Terminology</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>MEDL 135</td>
<td>Medical Coding</td>
<td>1 (0/1)</td>
</tr>
<tr>
<td>OSYS 260</td>
<td>Introduction to Paralegal Studies</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>OSYS 265</td>
<td>Office Procedures Internship</td>
<td>2 (1/1)</td>
</tr>
<tr>
<td>SPCH 101</td>
<td>Speech</td>
<td>3 (3/0)</td>
</tr>
<tr>
<td>TYPG 121</td>
<td>Intermediate Keyboarding</td>
<td>3 (1/2)</td>
</tr>
<tr>
<td>TYPG 131</td>
<td>Advanced Keyboarding</td>
<td>3 (1/2)</td>
</tr>
</tbody>
</table>

Electives may be selected from other Associate Degree programs with appropriate approval.
CPTR 131 INTRODUCTION TO DATABASE MANAGEMENT
(2 credit hours)
Basic methods for creating a database, adding, changing and deleting information in a database, printing data in the form of reports, and the printing of address labels. Prerequisite: ISYS 110

CPTR 264 ADVANCED SPREADSHEET APPLICATIONS
(2 credit hours)
Focuses on use of multiple spreadsheets, database capabilities, special spreadsheet functions to perform statistical analysis, financial analysis, mathematical computations, and an introduction to the macro capabilities of spreadsheets. Prerequisite: CPT 130

ENGL 101 BUSINESS ENGLISH
(3 credit hours)
A concentrated and intensive study of basic English grammar.

ENGL 102 BUSINESS COMPOSITION
(3 credit hours)
A concentrated and intensive study of English composition, correct word usage, proper punctuation, capitalization, and number usage. Prerequisite: ENGL 101

ENGL 130 BUSINESS COMMUNICATIONS
(3 credit hours)
The communication theories and their applications; the role of technology; legality and ethics; the psychological approaches to preparing business letters; analysis and solution of business problems through effective letters and memos. Prerequisites: TYPG 111, ENGL 102

ENSC 101 ENVIRONMENTAL SCIENCE
(3 credit hours)
An introduction to the relationship of environment to health. Includes a study of the physical and chemical hazards in the workplace as well as a study of general environmental issues.

ISYS 110 COMPUTER LITERACY
(2 credit hours)
Fundamentals of microcomputers, DOS, and Windows.

ISYS 145 INTRODUCTION TO WORD PROCESSING
(3 credit hours)
Hands-on experience of basic word processing techniques and functions. Current version of popular word processing software is incorporated. Prerequisites: ISYS 110, TYPG 111

ISYS 155 ADVANCED WORD PROCESSING
(3 credit hours)
Hands-on experience of advanced word processing techniques and functions. Current version of popular word processing software is incorporated. Prerequisite: ISYS 145

JOBS 245 JOB SEEKING SKILLS
(3 credit hours)
Designed to prepare student to successfully enter job market with usage of the following job seeking skills: resume preparation, application completion, interviewing techniques, and job search methods.

MACH 125 ELECTRONIC CALCULATORS
(2 credit hours)
Principles and techniques used to solve business problems on the electronic calculator.
Course Descriptions:

ACCT 110 PRINCIPLES OF ACCOUNTING, PART I
(3 credit hours)
Fundamental principles of double-entry accounting, with emphasis on journalizing, posting, and the preparation of financial statements; also accounting for cash and work at close of the fiscal period using the cash and accrual basis for a service enterprise.

ACCT 120 PRINCIPLES OF ACCOUNTING, PART II
(3 credit hours)
Fundamental accounting principles relating to sales and receipts, purchases and payments, cash, and payroll; accrual accounting for a merchandising business including the periodic summary, adjustments, and period-end closing procedures. Prerequisite: ACCT 110

ACCT 130 INTERMEDIATE ACCOUNTING, PART I
(3 credit hours)
Accounting principles relating to accounts payable and receivable, uncollectibles, notes, and interest; merchandise inventory, property, plant, and equipment; and accounting for partnerships. Prerequisite: ACCT 120

ACCT 140 INTERMEDIATE ACCOUNTING, PART II
(3 credit hours)
Principles relating to the corporate organization, including accounting for capital stock, retained earnings, long-term debt, and intangible assets; also accounting principles and reporting standards. Prerequisite: ACCT 130

ACCT 145 PAYROLL ACCOUNTING
(2 credit hours)
Accounting principles and procedures relating to payroll accounting, including the required payroll and personnel records and reports; computation and payment of wages and salaries, social security taxes, income tax withholding; unemployment compensation taxes; and the analysis and recording of payroll transactions. Prerequisite: ACCT 120

ACCT 150 ADVANCED ACCOUNTING
(3 credit hours)
Financial reporting and analyses including cash flow statements, measures of profitability, liquidity, and financial strength; and accounting for departmentalized profit and cost centers. Prerequisite: ACCT 140

ACCT 160 COMPUTERIZED ACCOUNTING
(3 credit hours)
Basic accounting principles utilizing the application of a computerized accounting package which includes setting up the accounting system, recording routine transactions, preparing financial statements, and completing the year-end operations. Prerequisite: ACCT 130

BUSI 100 BUSINESS LAW
(3 credit hours)
Analysis of the legal environment and its impact upon business. Constitutional law, administrative law, governmental regulations, securities law, discrimination law, environmental law, public policy, social issues, and business ethics are integrated into a treatment of specific legal topics: contracts, sales, agency, and employment.

CPTR 130 INTRODUCTION TO SPREADSHEETS
(2 credit hours)
Focuses on the basic fundamentals of producing spreadsheets and graphs. Prerequisite: ISYS 110
ISYS 140  WINDOWS APPLICATIONS  
(2 credit hours)  
Application of Windows environment software. Prerequisites: ISYS 110, TYPG 111

ISYS 165  DESKTOP PUBLISHING  
(2 credit hours)  
Basic concepts in creating documents containing graphics and text. Current version of popular word processing/graphics software is incorporated. Prerequisite: ISYS 155

LEGL 130  LEGAL TERMINOLOGY  
(2 credit hours)  
An introduction of courts, legal systems, legal terminology, and legal documents used in law offices.

MACH 135  INTRODUCTION TO MACHINE TRANSCRIPTION  
(3 credit hours)  
Hands-on applications of machine transcription equipment. Production of documents (mailable copy) from various fields of employment. Emphasis on English language skills: punctuation, spelling, grammar, and vocabulary. Prerequisites: ENGL 102, ISYS 145

MACH 145  MEDICAL TRANSCRIPTION  
(3 credit hours)  
A study of medical terminology, medical transcription, hands-on application of medical forms, reports, and case histories. Prerequisites: MACH 135, MEDL 130

MACH 155  LEGAL TRANSCRIPTION  
(3 credit hours)  
Production of legal documents through machine transcription. Emphasis is on preparing documents related to cases that vary in legal content and legal terminology. Prerequisites: MACH 135, LEGL 130

MEDL 130  MEDICAL TERMINOLOGY  
(2 credit hours)  
An introduction of basic medical terms by use of prefixes, suffixes, and anatomical roots.

MEDL 135  MEDICAL CODING  
(1 credit hour)  
Provides instruction in the application of the International Classification of Diseases, Ninth Revision, Clinical Modification (ICD-9-CM) classification system. Prerequisite: MEDL 130

OSYS 260  INTRODUCTION TO PARALEGAL STUDIES  
(2 credit hours)  
An overview of the paralegal profession with an introduction to the legal system. Emphasis is on the role, skills, and responsibilities of the paralegal as a professional. Prerequisite: BUSI 100

OSYS 266  OFFICE PROCEDURES INTERNSHIP  
(2 credit hours)  
Provides environment for hands-on application of office skills that requires exercising initiative and judgment. Special emphasis is placed on office duties, business ethics, and positive personality traits. Prerequisite: OSYS 253

SPCH 101  SPEECH  
(3 credit hours)  
Fundamentals of oral presentations.
MATH 105 \textbf{BUSINESS MATH}  
(3 credit hours)  
A study of mathematical processes in business-related problems.

OSYS 253 \textbf{OFFICE PROCEDURES}  
(3 credit hours)  
Assignments utilizing office skills and requiring the exercise of initiative and judgment. Special emphasis is placed on office duties, business ethics, and positive personality traits. Prerequisites: ENGL 130, ISYS 145

PSCY 201/ SOCL 201 \textbf{HUMAN RELATIONS (same course)}  
(3 credit hours)  
Provides an understanding of human behavior in various settings including the home and the workplace. The course covers a variety of topics including motivation, emotion stress, sexuality, and applied social psychology.

RMGT 110 \textbf{FILING/RECORDS MANAGEMENT}  
(2 credit hours)  
Comprehensive study of principles and methods of filing, including control, retention, and disposal of records. Laboratory assignments provide practice of major filing systems techniques.

TQMT 200 \textbf{TOTAL QUALITY MANAGEMENT}  
(3 credit hours)  
This course is designed to give the students a working knowledge in quality management to help meet the needs of business and industry. The course reinforces academic skills such as: reading, writing, math, communicating, and reasoning. Added to these skills are the ability to work in teams, teach others, apply technology, troubleshoot, and allocate time, materials, and money. All skills are practiced and reinforced by participation in various activities.

TYPG 111 \textbf{BASIC KEYBOARDING}  
(3 credit hours)  
Introduction to keyboarding. Emphasis on speed, accuracy, and correct techniques. Preparation of letters, reports, outlines, and tables.

\textbf{ELECTIVES}

ACCT 170 \textbf{FEDERAL INCOME TAX}  
(2 credit hours)  
Principles and practices relating to income tax returns for individuals. Special attention is given to tax planning, withholding allowances, and itemized deductions. Prerequisite: ACCT 120

CPTR 265 \textbf{ADVANCED DATABASE APPLICATIONS}  
(2 credit hours)  
A continuation of CPTR 131, with a focus on structured programming using database commands, manipulating multiple database files, database file design, screen design, and creating custom reports. Prerequisite: CPTR 131

ENGL 253 \textbf{TECHNICAL REPORT WRITING}  
(2 credit hours)  
A study of basic English grammar skills, correct word usage principles, proper punctuation, capitalization, and effective communication techniques. General procedures in writing professional reports for industry, the organization of ideas and scientific proposals, and the preparation of industry-acceptable reports. Prerequisite: By Consent of Instructor.
INTERMEDIATE KEYBOARDING (3 credit hours)
Emphasis on computer keyboarding with increased speed and accuracy. Proper formatting of business documents: tables and financial statements, correspondence, and creating forms. Prerequisite: TYPG 111

ADVANCED KEYBOARDING (3 credit hours)
Continued development and application of intermediate keyboarding ability and proper usage of word processing commands. Emphasis on integrated office projects for various types of businesses. Prerequisite: TYPG 121

Curriculum Competency Outline

ACCT 110—PRINCIPLES OF ACCOUNTING, PART I (3 credit hours)
Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate knowledge of the nature and purpose of accounting.
3. Understand and perform the steps involved in the accounting cycle for a service enterprise.
4. Demonstrate knowledge of accounting for cash and cash items.
5. Demonstrate knowledge of simple payroll procedures. (Optional placement—ACCT 110 or ACCT 120)

ACCT 120—PRINCIPLES OF ACCOUNTING, PART II (3 credit hours)
Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate knowledge of the nature and purpose of accounting.
3. Understand and perform the steps involved in the accounting cycle for a merchandising business.
4. Demonstrate knowledge of accounting for cash and cash items.
5. Demonstrate knowledge of simple payroll procedures. (Optional placement—ACCT 110 or ACCT 120)

ACCT 130—INTERMEDIATE ACCOUNTING, PART I (3 credit hours)
Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Recognize generally accepted accounting principles.
3. Understand inventory.
4. Demonstrate a working knowledge of accounting for property, plant, and equipment.
5. Demonstrate an understanding of notes and interest.
6. Understand types of business organizations.

ACCT 140—INTERMEDIATE ACCOUNTING, PART II (3 credit hours)
Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Identify principles relating to corporate organizations.
3. Recognize accounting procedures for capital stock, retained earnings, and long-term debt.
4. Understand accounting procedures used with investments and intangible long-term assets.

ACCT 145—PAYROLL ACCOUNTING (2 credit hours)
Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate ability to calculate earnings.
3. Demonstrate ability to calculate deductions.
4. Compile payroll records.
5. Journalize payroll transactions.
6. Prepare payroll reports.

ACCT 150—ADVANCED ACCOUNTING (3 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Recognize methods of internal control.
3. Prepare, analyze, and interpret financial statements.

ACCT 160—COMPUTERIZED ACCOUNTING (3 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Recognize forms and procedures used for computerized accounting.
3. Perform practical accounting applications using a computer.

BUSI 100—BUSINESS LAW (3 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate knowledge of the source and purpose of Business Law.
3. Analyze the legal environment and its impact upon business.

CPTR 130—INTRODUCTION TO SPREADSHEETS (2 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate proficiency in performing basic spreadsheet applications.

CPTR 131—INTRODUCTION TO DATABASE MANAGEMENT (2 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate proficiency in creating and working with database management systems.

CPTR 264—ADVANCED SPREADSHEET APPLICATIONS (2 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate proficiency in performing advanced spreadsheet applications.

ENGL 101—BUSINESS ENGLISH (3 credit hours)

Competencies:
1. Demonstrate an understanding of the fundamentals of English.
2. Identify parts of speech.

ENGL 102—BUSINESS COMPOSITION (3 credit hours)

Competencies:
1. Demonstrate good sentence structure.
2. Demonstrate proficiency in use of punctuation, capitalization, and numbers.
3. Learn and apply rules for plurals, possessives, prefixes, suffixes, and word endings.

ENGL 130—BUSINESS COMMUNICATIONS (3 credit hours)

Competencies:
1. Compose and produce mailable business documents and other written communications.
2. Proofread and edit business documents and handwritten material.
4. Apply the correct spelling, pronunciation, and syllabication of frequently used words and business-related terminology.
5. Demonstrate a working knowledge of the definitions of frequently used words and business-related terminology.
6. Use synonyms, antonyms, and homonyms properly.

ENSC 101—ENVIRONMENTAL SCIENCE (3 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate a knowledge of basic environmental science.
3. Recognize the interaction of science, technology, and society.

ISYS 110—COMPUTER LITERACY (2 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Become familiar with microcomputers.
3. Perform simple tasks related to operating systems and environments.
4. Demonstrate an awareness of networks and telecommunications.
5. Demonstrate an awareness of computer ethics and software piracy.

ISYS 145—INTRODUCTION TO WORD PROCESSING (3 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Identify functions and procedures utilized in word processing.
3. Demonstrate proficiency in introductory word processing applications.

ISYS 155—ADVANCED WORD PROCESSING (3 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Identify advanced functions and procedures applicable to word processing.
3. Demonstrate proficiency in advanced word processing applications.

JOBS 245—JOB SEEKING SKILLS (3 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Locate resources for finding employment.
3. Identify methods for contacting potential employers.
4. Prepare a résumé.
5. Prepare a letter of application.
6. Complete job application forms.
7. Demonstrate proper interview techniques.
8. Conduct a job follow-up.
9. Identify correct procedures for terminating employment.

MACH 125—ELECTRONIC CALCULATORS (2 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Perform addition, subtraction, multiplication, and division with whole numbers and decimals on the calculator using the touch system.
3. Key digits at a minimum of 120 correct digits per minute.

MATH 105—BUSINESS MATH (3 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate an understanding of the fundamentals of math.
3. Demonstrate proficiency in addition, subtraction, multiplication, and division using whole numbers, fractions, decimals, and percentages without calculators.
4. Interpret, analyze, and solve problems related to business situations.

OSYS 253—OFFICE PROCEDURES (3 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate an understanding of mail handling and shipping services.
3. Demonstrate an understanding of the importance of equipment, equipment features, and control/use of supplies in the business office.
4. Prepare for meetings, appointments, and travel.
5. Demonstrate proper telephone techniques.
6. Recognize the importance of the office environment.

PSYC/SOCL 201—HUMAN RELATIONS (same course) (3 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Perform self-evaluation to determine strengths and weaknesses.
3. Develop a healthy self-esteem.
4. Create a professional appearance.
5. Demonstrate ability to follow written and verbal instructions.
6. Develop ability to communicate effectively.
7. Recognize importance of desirable professional qualities.
8. Describe acceptable conduct in the following personal relationships: employee-employer, employee-co-worker, and employee-public.

RMGT 110—FILING/RECORDS MANAGEMENT (2 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate proper filing procedures.
3. Identify procedures to establish and maintain filing systems.

TQMT 200—TOTAL QUALITY MANAGEMENT (3 credit hours)

Competencies:
1. Explain the need for Total Quality Management (TQM) in regional and global competition.
2. Describe a customer.
3. Describe the concept of quality.
4. Describe a team concept.
5. Describe the principles of idea generation.
6. Demonstrate the methods of reaching consensus.
7. Describe the process of good decision making.
8. Describe the purposes and procedures for using a flow chart.
9. Describe the purposes and procedures for developing a cause and effect diagram (fishbone).
10. Demonstrate the use of a Pereto diagram to prioritize problems and causes, and to focus problem solving efforts.
11. Demonstrate the use of a histogram to focus problem solving.
12. Demonstrate the development and use of a correlation/scatter diagram.
13. Design and use check sheets, surveys, and data displays.
14. Construct run/control charts to display and interpret data patterns.
15. Demonstrate the ability to successfully complete three SCANS (Secretary's Commission on Achieving Necessary Skills) scenarios that students may encounter in the work place.
16. Develop a cross-functional team (administrators - instructors - students).

**TYPG 111—BASIC KEYBOARDING (3 credit hours)**

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate keyboarding proficiency.
3. Develop the ability to operate the electronic typewriter and/or microcomputer to produce business documents.
4. Type at a minimum rate of 30 wpm from straight copy for 3 minutes with 3 or fewer errors.

**ELECTIVES**

**ACCT 170—FEDERAL INCOME TAX (2 credit hours)**

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate an understanding of our Income Tax system.
3. Demonstrate the ability to calculate tax.
4. Demonstrate the ability to calculate individual taxes.
5. Demonstrate the ability to calculate adjustments to income.
6. Demonstrate the ability to calculate individual itemized deductions.
7. Demonstrate the ability to complete a Form 1040.

**CPTR 265—ADVANCED DATABASE APPLICATIONS (2 credit hours)**

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Identify and demonstrate procedures and menus needed for advanced database applications.

**ENGL 253—TECHNICAL REPORT WRITING (2 credit hours)**

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate an understanding of the process required in creating technical reports.
3. Compose and keyboard all types of written business reports.
ISYS 140—WINDOWS APPLICATIONS (2 credit hours)
Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Identify terminology, icons, and procedures for Windows applications.
3. Demonstrate proficiency in using Windows software.

ISYS 165—DESKTOP PUBLISHING (2 credit hours)
Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Identify procedures and formats in working with desktop publishing.
3. Demonstrate proficiency in desktop publishing applications.

LEGL 130—LEGAL TERMINOLOGY (2 credit hours)
Competencies:
1. Identify the correct spelling, pronunciation, and definitions of legal terms.
2. Type legal documents directly from various sources utilizing legal terminology.

MACH 135—INTRODUCTION TO MACHINE TRANSCRIPTION (3 credit hours)
Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Become proficient in the operation of transcription equipment.
3. Transcribe mailable documents utilizing microcomputers.

MACH 145—MEDICAL TRANSCRIPTION (3 credit hours)
Competencies:
1. Demonstrate proficiency in medical transcription.
2. Demonstrate a working knowledge of medical terminology.

MACH 155—LEGAL TRANSCRIPTION (3 credit hours)
Competencies:
1. Demonstrate proficiency in legal transcription.
2. Demonstrate a working knowledge of legal terminology.

MEDL 130—MEDICAL TERMINOLOGY (2 credit hours)
Competencies:
1. Identify the correct spelling and pronunciation of medical words.
2. Identify the definitions of basic medical terminology including abbreviations and synonyms.

MEDL 135—MEDICAL CODING (1 credit hour)
Competencies:
1. Identify rules for assignment of ICD-9-CM codes to diseases, injuries, and procedures.
2. Demonstrate proficiency in assigning ICD-9-CM codes to diseases, injuries, and procedures.
OSYS 260—INTRODUCTION TO PARALEGAL STUDIES (2 credit hours)

Competencies:
1. Demonstrate a working knowledge of course terminology.
2. Demonstrate a working knowledge of the paralegal profession.
3. Identify the qualities needed to become a professional paralegal.

OSYS 266—OFFICE PROCEDURES INTERNSHIP (2 credit hours)

Competencies:
1. Demonstrate proper telephone techniques.
2. Demonstrate proper mail handling and shipping services procedures.
3. Demonstrate proper techniques relating to equipment, equipment features and control/use of supplies in the business office.
4. Demonstrate proficiency in keyboarding various office documents.

SPCH 101—SPEECH (3 credit hours)

Competencies:
1. Understand and demonstrate proper techniques of an oral presentation.
2. Prepare and deliver oral presentations.

TYPG 121—INTERMEDIATE KEYBOARDING (3 credit hours)

Competencies:
1. Input letters, tables, memos, and reports of varying levels of difficulty utilizing microcomputers.
2. Input at a minimum rate of 40 wpm from straight copy for 5 minutes with 5 or fewer errors.

TYPG 131—ADVANCED KEYBOARDING (3 credit hours)

Competencies:
1. Input letters, tables, memos, and reports of varying levels of difficulty utilizing microcomputers.
2. Input at a minimum rate of 50 wpm from straight copy for 5 minutes with 5 or fewer errors.