

BPA 264

**Advanced Tax Accounting**

3 credit hours — Three hours weekly; one term.

A study of the concepts of federal tax law as it applies to corporations, partnerships, estates and trusts as seen from the point of view of the entity as well as that of its owners. Emphasis is on understanding concepts and working problems, not on the preparation of tax forms.

*Prerequisite:* BPA 262.

BPA 265

**Business Accountant Capstone**

3 credit hours — Three hours weekly; one term.

Integrates and applies various business and accounting concepts to resolve accounting problems involving financial statement preparation and analysis, taxation, management consulting, business law; fraud and fraud detection, and the interpretation of current pronouncements; explores ethical dilemmas and works toward the development of the student's personal code of professional conduct; prepares students for the ACAT Comprehensive Exam for Accreditation in Accountancy.

*Prerequisite:* BPA 241, BPA 261, and BPA 262; or an associate degree in accounting; or permission of the department chair.

BPA 275

**Internship in Business 1**

3 credit hours — 15 class hours, 90 hours work; one term.

A course designed to give students in business technology areas an opportunity to acquire practical experience in their chosen field. It combines practical experience with classroom learning. Objectives are set by the supervising employer, the student and the faculty member.

*Prerequisite:* Permission of instructor or department chair.

*Note:* Also offered as ESI 275; credit is not given for both BPA 275 and ESI 275. Enrollment in Internship courses requires that students hold an appropriate internship placement in order to receive course credit. Please consult with the Coordinator for Internships prior to registering unless otherwise specified by the department chair or director.

BPA 276

**Internship in Business 2**

3 credit hours — 15 class hours, 90 hours work; one term.

A continuation of BPA 275, the course offers supervised experience in business and industry.

*Prerequisite:* BPA 275.

*Note:* Enrollment in Internship courses requires that students hold an appropriate internship placement in order to receive course credit. Please consult with the Coordinator for Internships prior to registering unless otherwise specified by the department chair or director.

BPA 280-299

**Special Topics in Business and Management**

1-3 credit hours — One to three hours weekly; one term.

An in-depth study of contemporary issues designed to meet the changing needs and interests of students. Courses provide students with an opportunity to explore those topics that affect current business practices and are not fully covered in the other traditional course offerings.

A maximum of eight credit hours earned from special topics courses may be used to satisfy degree requirements. Because special topics courses may present transfer problems, students should check with their transfer institution or the Anne Arundel Community College transfer coordinator before enrolling. See current schedule of classes for term offerings. Lab fee \$0-30.

*Note:* Completion of BPA 111 or an appropriate level of business experience is highly recommended.

*Current Special Topics*

BPA 286 Advanced Investment Topics

**CHEMISTRY (CHE)**

CHE 011

**Introduction to Chemistry**

2 equivalent hours — Two hours weekly; one term.

Fundamentals of chemistry for students whose ACT math score indicates a need for strengthening mathematical ability or who have not successfully completed one year of high school chemistry and need more background in chemistry before registering for CHE 111.

*Prerequisite:* Eligibility for MAT 011.

CHE 103 **World of Chemistry**

3 credit hours — Three hours weekly; one term.

Conceptual chemistry for nonscience majors. Emphasis on developing an awareness of the interrelation of chemistry and society. Topics include chemical reactions, acids and bases, oxidation-reduction, organic and biological chemistry.

*Prerequisite:* Eligibility for ENG 111 or ENG 115 or ENG 121.

*Note:* Credit is not given for both CHE 103 and CHE 111 or CHE 115. CHE 103 is not to be used as a prerequisite for CHE 111. This course does not satisfy curricular requirements for a laboratory science course.

CHE 111 **General Chemistry 1**

4 credit hours — Three hours of lecture and three hours of laboratory weekly; one term.

Study atomic theory and periodic relationships, chemical bonding, gases, liquids and solids, stoichiometry, kinetic-molecular theory, solutions, oxidation-reduction, reactions of molecules and ions and nuclear chemistry.

Laboratory work includes basic techniques and principles as well as quantitative measurements by titration, calorimetry and stoichiometry. Lab fee \$40.

*Prerequisite:* Eligibility for ENG 111 or ENG 115 or ENG 121 and either MAT 131 or any general education mathematics course.

*Note:* Credit is not given for both CHE 111 and CHE 103 or CHE 115.

Students planning to continue to CHE 112 will need to be eligible for MAT 142 or MAT 151 to enroll.

CHE 112 **General Chemistry 2**

4 credit hours — Three hours of lecture and three hours of laboratory weekly; one term.

Examines kinetics; gaseous and aqueous equilibria — including acids, bases, solubility and complex ions; thermodynamics; electrochemistry; and nuclear chemistry. The course introduces organic chemistry and considers aspects of environmental chemistry. Laboratory work includes qualitative analysis and quantitative measurements. Lab fee \$40.

*Prerequisite:* CHE 111 and eligibility for MAT 142 or MAT 151.

CHE 113 **Fundamentals of Organic and Biochemistry**

4 credit hours — Three hours of lecture and three hours of laboratory weekly; one term.

Study an introduction to the chemistry of carbon compounds and of living systems. Nomenclature, structure, properties and reactions of the principal organic families are studied, and anthropogenic carbon compounds are discussed in relation to health and the environment. The biochemistry studies the structure, properties, and functions of carbohydrates, proteins, lipids and nucleic acids. Protein synthesis, enzyme regulation and metabolism are included. Intended for students in health-related professions and students interested in applying chemistry to the environment and living systems. Science and engineering students should take CHE 112. Lab fee \$50.

*Prerequisite:* CHE 111

*Note:* Credit is not given for both CHE 113 and CHE 213. CHE 113 is not to be used as a prerequisite for CHE 213 or CHE 214.

CHE 115 **General, Organic and Introduction to Biochemistry**

4 credit hours — Three hours of lecture and three hours of laboratory weekly; one term.

Examines general principles and problem solving of inorganic chemistry; structure, bonding and functional groups of organic chemistry. Includes an