

---

## COURSE DESCRIPTIONS

---

### Designation of Courses

- 100-199 Introductory level: primarily for freshmen  
 200-299 Intermediate level: in some cases presupposes introductory coursework, related experience, or intellectual maturity; primarily for freshmen and sophomores  
 300-399 Advanced level: usually presupposes previous work and involves specialized study of a subject; primarily for juniors and seniors  
 400-499 Culminating level: presupposes extensive previous work in the discipline and well-developed discipline-specific skills; usually taken by seniors

In course descriptions, credit in semester hours is indicated by a number in parentheses.

### ACCOUNTING COURSES (ACCT)

**ACCT 201 PRINCIPLES OF ACCOUNTING I (3)** This course introduces basic principles of financial accounting and their application in the analysis, recording, and interpretation of business transactions.

**ACCT 202 PRINCIPLES OF ACCOUNTING II (3)** *Prerequisite: ACCT 201 (C- or better).* This course reinforces and expands the introduction of basic financial accounting principles. It introduces basic managerial accounting concepts and their application to business decision-making.

**ACCT 301-302 INTERMEDIATE ACCOUNTING (3, 3)** *Prerequisites: ACCT 201-202.* This sequence is an advanced treatment of theory and techniques related to asset, liability, and capital accounts; statement of cash flows; financial statement analysis; and special accounting problems.

**ACCT 310 GOVERNMENTAL/NON-PROFIT ACCOUNTING (3)** *Prerequisite: ACCT 301.* This course is a study of accounting principles and practices of governmental and non-profit institutions.

**ACCT 311 PERSONAL INCOME TAX (3)** Students will study the philosophy of taxation, the general concepts of gross income, tax accounting methods, depreciation, tax incentives, capital gains and losses, and specific forces on tax laws as they apply to individuals.

**ACCT 313 STRATEGIC COST MANAGEMENT (3)** *Prerequisites: ACCT 201-202.* This course deals with concepts and objectives of cost accounting; cost information systems and accumulation procedures; planning and control of factory overhead; materials and labor planning and control; planning of profits, costs, and sales; controlling costs and profits; and costs and profit analysis.

**ACCT 319 CORPORATE AND PARTNERSHIP TAXATION (3)** This course, designed for marketing, management, economics, business administration, and accounting majors, covers federal income taxation of corporations and partnerships. It includes basic tax planning strategies and introduces tax research techniques.

**ACCT 323 BUSINESS LAW FOR ACCOUNTANTS (3)** This course is a study of the accountant's legal responsibility including contracts, uniform commercial code, secured transactions, securities, suretyship, and bankruptcy.

**ACCT 325 MANAGEMENT ACCOUNTING (3)** *Prerequisite: ACCT 202.* This course addresses many accounting tools including cost behavior, budgeting, and performance reporting used by managers to assist them in operating business decisions.

**ACCT 360 ACCOUNTING INFORMATION SYSTEMS (3)** *Prerequisite: ACCT 202.* Accounting information systems comprise interrelated activities, documents, and technologies designed to collect data, process them, and report information to a diverse group of internal and external decision makers in organizations. This course covers the design, management and control, and audit of computer-based accounting systems.

**ACCT 370 FRAUD AND WHITE COLLAR CRIME (3)** *Prerequisite: ACCT 202.* This course examines the various types of fraud and white collar crime, the criminals who commit fraud and white collar crime, legal, law enforcement, and prosecutorial issues associated with investigating and prosecuting these crimes and their financial impact on organizations and society.

**ACCT 397 INDEPENDENT STUDY IN ACCOUNTING (1-3)** *Prerequisites: Approval of faculty sponsor and school dean; junior or senior standing.* This course provides students the opportunity to pursue individual study of topics not covered in other available courses. The area for investigation is developed in consultation with a faculty sponsor and credit is dependent on the nature of the work. May be repeated for no more than six credits.

**ACCT 398 SPECIAL TOPICS IN ACCOUNTING (1-3) [Credit depends on topic.]** *Prerequisite: A background of work in the discipline.* This course will focus on an aspect of the discipline not otherwise covered by the regularly offered courses. The topic will vary according to professor and term; consequently, more than one may be taken by a student during his/her matriculation.

**ACCT 399 INTERNSHIP IN ACCOUNTING (1-6)** *Prerequisites: Juniors or seniors with a 2.25 minimum QPA; approval of written proposal by internship coordinator, and supervising faculty prior to registration.* Internships are offered in cooperation with a sponsoring individual or organization to provide students with ongoing educational opportunities in accounting beyond the classroom that are appropriately related to their area of emphasis. (See “Internships.”)

**ACCT 401 ADVANCED ACCOUNTING (3)** *Prerequisites: ACCT 301-302.* This course focuses on the study of specialized accounting theory and techniques of partnerships and consolidations.

**ACCT 421 AUDITING PRINCIPLES (3)** *Prerequisites: ACCT 301-302.* This course examines the concepts and procedures used in auditing and introduces auditing standards and methods used to obtain evidence.

**ACCT 470 FORENSIC ACCOUNTING (3)** *Prerequisite: ACCT 202.* Forensic accounting is the application of investigative and analytical skills for the purpose of resolving financial issues in a manner that meets standards required by courts of law. This course covers the accounting and legal foundations of forensic accounting, forensic accounting tools and standards, and common applications of forensic accounting including fraud investigation, organized crime and terrorism.

## ART COURSES (ART)

**ART 110 INTRODUCTION TO VISUAL ART (3)** Students will become familiar with the significance of the visual arts through the study of its themes, artists, styles, and forms. In this course, students may experience the visual arts through hands-on learning, slide lectures, or small group activities.

**ART 118 CERAMICS I (3)** This general survey course of pottery making includes studio assignments in hand building, use of the potter’s wheel, glaze formulation, elements of design and decoration, and firing of products. Lectures, demonstrations, critiques, and discussions of ceramicists, periods, and styles provide learning experiences. Second-semester work involves further studies of media, technique, and related overviews.

**ART 122 3-D FORMS AND SPACE I (3)** Three-dimensional art production in this course focuses on sculptural processes (assemblages, carving, modeling and the like) to be realized in and/or outside of the traditional studio space. Art creation centers on both traditional and conceptual imagery and themes. The course includes lectures, demonstrations, critiques, applicable field experiences, discussions of sculptors, periods, styles, and a field trip.

**ART 131 SURVEY OF ART HISTORY I (3)** These courses survey Western and non-Western art and architecture and focus on works of art as expressions of the cultures which produced them. Survey of Art History I focuses on the art of prehistory through the early Renaissance. Survey of Art History II focuses on the art of the early Renaissance up to the beginning of the Modern Age. Courses include slide lectures, discussions, and projects.