

General Education Requirements:

- (GE1) English Composition
- (GE2) Foreign Language
- (GE3) Literature
- (GE4) Fine Arts, History, Philosophy and Religion
- (GE5) Science and Mathematics
- (GE6) Social Sciences
- (GE7) Physical Education

Foundation and Distribution Requirements:

- (FW) Foundation in Writing
- (FL) Foundation in Foreign Language
- (FM) Foundation in Mathematics / Computer Science
- (FP) Foundation in Physical Education
- (HU) Humanities
- (HA) Fine Arts
- (HL) Literature
- (SC) Science, Mathematics, Computer Science
- (SL) Science Laboratory
- (SS) Social Sciences

ACCOUNTING (ACCT)

PROFESSORS **OLIVER, KING, WHEELER**
ASSOCIATE PROFESSOR **BOYLAN**
ASSISTANT PROFESSORS **FAFATAS, WEISS**

MAJORS

A major in **accounting and business administration** leading to a Bachelor of Science with Special Attainments in Commerce requires 50 credits, as follows:

1. Accounting 201, 202, 320, 321; Business Administration 205, 211, 217, and 221; Economics 101 and 102; Interdepartmental 201 and 202
2. Business Administration 340 or 375
3. 12 credits from among Accounting 211, 310, 330, 340, 355, 356, 360, 395, 396.

A major in **public accounting** leading to a Bachelor of Science with Special Attainments in Commerce requires 62 credits (with 144 credits total being required to graduate) as follows:

1. Accounting 201, 202, 320, 321, 330, 355, 360; Business Administration 205, 211, 217, 221, and 340 or 375; Economics 101 and 102; Interdepartmental 201 and 202
2. Nine credits chosen from among Accounting 211, 310, 340, 356, 395, 396, 403, 453, and 493 (3-3)
3. Six credits from Business Administration classes numbered 300 and above.

The major in public accounting is appropriate for students who are interested in sitting for the CPA examination, for which nearly all states require at least a bachelor's degree and 150 credits of college-level work. Students interested in taking the examination and working for a public accounting firm after graduation are strongly urged to consult the department head as early as possible in their college careers to discuss the curricular options.

HONORS: An Honors Program in accounting is offered for qualified students; see department head for details.

Accounting 100 (3)—Accounting for Non-majors

Prerequisite: First-year or sophomore standing or permission of the instructor. May not be used to fulfill major requirements in business administration or accounting and business administration. This course will focus on information and skills necessary to interpret companies' financial statements. The basic principles of financial accounting are covered and are then applied to the interpretation of a company's performance, as revealed through its financial statements. Textbooks, articles from the popular press, and financial statements will be used. *Staff.*

Offered in Spring when interest is expressed and departmental resources permit.

Accounting 201 (3)—Introduction to Financial Accounting

Prerequisite: At least sophomore standing. This course covers the fundamental principles of financial accounting and provides an introduction to the process of accumulating, classifying, and presenting financial information. Primary emphasis is given to understanding the financial statements of a business enterprise. *Staff.*

Fall, Winter

Accounting 202 (3)—Introduction to Managerial Accounting

Prerequisite: Accounting 201. This course covers the preparation and utilization of financial information for internal management purposes. Special emphasis is given to cost determination, cost control, and the development of information for planning and decisions. *Staff.*

Fall, Winter

Accounting 211 (3)—Financial Statement Analysis

Prerequisites: Accounting 202 and permission of the instructor. Students work to prepare an industry and a company analysis. Through presentations, written analyses and extensive work using computer spreadsheets and databases, students learn to analyze and interpret financial statements of publicly traded companies. *Staff.*

Spring

Accounting 310 (3)—Accounting Information Systems

Prerequisite: Accounting 201. An introduction to the information systems used in accounting, including the flow of data from source documents through the accounting cycle into reports for decision makers; the principle of internal control; flowcharting and systems narratives; and use of computers and database systems in accounting information. Students have hands-on experience implementing and using accounting information systems. *Ballenger.*

Winter

Accounting 320 (3)—Intermediate Accounting I

Prerequisite or corequisite: Accounting 202. This course examines the principles of financial accounting as applied to financial statement presentation and the underlying treatment of cash, investments, receivables, inventory, long-term assets, and intangible assets. *Oliver.*

Fall

Accounting 321 (3)—Intermediate Accounting II

Prerequisite: Accounting 320. This course examines financial reporting issues that cover current and long-term liabilities, stockholders' equity, earnings per share, revenue recognition, income taxes, pensions, leases, accounting changes and errors, and cash flows. *Boylan.*

Winter

Accounting 330 (3)—Cost Accounting

Prerequisite: Accounting 202. This course covers selected topics from cost accumulation, planning, reporting, control and decision making. Use of spreadsheets is required. *King.*

Fall

Accounting 340 (3)—Advanced Accounting

Prerequisite: Accounting 321. This course covers accounting for business combinations and partnerships; segment and interim reporting; foreign currency transactions and translation of foreign currency financial statements; governmental and nonprofit accounting. *Weiss.*

Fall

Accounting 355 (3)—Taxation Accounting I

Prerequisite: Accounting 201. This course provides an analysis of federal income tax laws and develops conceptual awareness of federal income tax structure and tax planning. Emphasis is on developing a student's ability to determine solutions to tax difficulties confronting individuals. *Wheeler.*

Winter

Accounting 356 (3)—Taxation Accounting II

Prerequisite: Accounting 355. This course provides an analysis of federal income tax laws as they relate to corporations, partnerships, and estates and trusts. *Wheeler.*

Spring

Accounting 360 (3)—Auditing

Prerequisites: Accounting 321 and senior standing. This course examines auditing and its role in a market economy. Course content focuses on the market for audit services, audit planning, evidence gathering, and reporting. *Fafatas.*

Fall

Accounting 395 (3)—Seminar in Accounting Theory

Prerequisite: Accounting 321. This course examines the conceptual framework of accounting; measurement, valuation, and realization of assets; valuation and recognition of liabilities; ownership structure and valuation of equity accounts; measurement of revenue and expense; and miscellaneous financial accounting topics. *Staff.*

Offered in Spring when interest is expressed and departmental resources permit.

Accounting 396 (3)—Seminar in International Accounting

Prerequisite: Accounting 321. Students work in teams on selected cases in international financial reporting. The teams produce written reports on the cases and make weekly multimedia presentations to the class. Representative topics include: the nature and growth of multinational enterprises; international financial reporting differences and their causes; foreign currency transactions and translation of foreign currency financial statements; accounting consequences of differing inflation rates among countries; and international accounting standards. *King.*

Spring

**Accounting 401 (1), 403 (3), 406 (6)—
Directed Individual Study**

Prerequisites: 12 credits in accounting courses numbered above 202, either a cumulative grade-point average of 3.000 or of 3.000 in all accounting courses, and permission of the instructor. The objective is to permit students to follow a course of directed study in some field of accounting not presented in other courses, or to emphasize a particular field of interest. May be repeated for degree credit with permission and if the topics are different. *Staff.*

Accounting 453 (3)—Internship

Prerequisites: Accounting 320 and permission of the department. Limited to declared public accounting majors. Professional service in a public accounting firm or approved equivalent, arranged and supervised individually. Students proposing to undertake an internship must coordinate their plans with the department's internship supervisor prior to the internship. Students undertaking an internship in the summer may receive credit in the following fall only as an overload. *Staff.*

Fall

Accounting 493 (3-3)—Honors Thesis

Fall-Winter

**AFRICAN-AMERICAN
STUDIES (AFAM)****CORE FACULTY:**

PROFESSORS CONNER*, D. BROWN, NOVACK,
SIMPSON
ASSOCIATE PROFESSORS, DeLANEY, MOREL,
KAMARA
ASSISTANT PROFESSOR DIETTE

African-American Studies is an interdisciplinary program that spans several disciplines including art, history, literature, politics, sociology, and music. Other areas may include religion and economics. This program is not a major. Students identified by the chair of the African-American Studies committee as having completed the program will have a notation placed on their transcripts at graduation. Courses listed below meet the requirements of the program, but other courses across the curriculum that include an appropriate proportion of material on Africans or African-Americans may be substituted with the approval of the program committee. In such cases, students may petition the committee to allow other relevant courses.

The program requires completion of 21 credits, including the following:

1. African-American Studies 130
2. History 359 or 360
3. 12 additional credits selected from the following. Additional courses may be used when the topic is relevant and the African-American Studies Committee approves.
 - African-American Studies 295
 - Art History 310
 - English 365
 - History 359, 360, 375
 - Literature in Translation 295, when taught on an African or African-American topic
 - Music 221
 - Politics 250
 - Sociology 228
4. Senior capstone experience: A relevant individual study, senior thesis, or honors thesis approved by the program committee and taught by a member of the program faculty.

**African-American Studies 130 (3)—Introduction to
African-American Studies**

This interdisciplinary course introduces students to several of the major topics, approaches, problems, and achievements in the traditions of African-American culture. The aim is to immerse students in several problem areas of African-American Studies; for example, three weeks might be devoted to the slave narrative and the experience of slavery in literature, art, and history; three weeks to the Harlem Renaissance, focusing on poetry, visual art, and music; three weeks to the 1950s and 1960s, treating the Civil Rights movement and the emergence of Black Nationalism; and three weeks to contemporary

*Head of the Program in African-American Studies