

Programs and Courses of Instruction

Professional Studies in Accounting

The Professional Studies in Accounting major is designed to provide students with educational opportunities to develop a solid foundation in accounting and financial practices and to provide additional coursework required for persons who wish to take the CPA examination.

Requirements for the Professional Studies in Accounting Major:

1. Complete the following core courses:
Accounting 103, 104, 231, 232, 315, 331, 332, 335, 427, 496
2. Complete the following cognates:
 - a. Business 205, 215, 226, 242, 251, 341, 497
 - b. Computer Systems Applications 102 (or competency)
 - c. Economics 203, 204
 - d. Interdisciplinary Studies 206
 - e. Mathematics 115 or 235

The “Revised and Substituted Rules of the Nebraska State Board of Public Accountancy,” effective February 28, 1993, specifically mandates the completion of 150 college credits and the course content which must be included in those credits for persons who wish to sit for the CPA exam. The 150 credits may all be completed at the undergraduate level or may be a combination of undergraduate and graduate credits. The major requirements listed above and the additional credits recommended below are designed to conform to those requirements.

Students who wish to prepare for the CPA examination should complete the major requirements and the following additional graduate and undergraduate courses: ACC 411, Systems/Applied Accounting; ACC 432, Tax Accounting II; ACC 435, Government and Not-For-Profit Accounting; CMS 316, Business and Professional Communication; CSA 107, Advanced Spreadsheets; BUS 602, Human Resource Management; BUS 603, Ethics and Social Responsibility; BUS 604, Advanced Organizational Behavior; BUS 621, Management Science for Decision Making; BUS 623, Communication in Multicultural Environments; BUS 624, American Social and Economic Institutions.

Allied Health

This degree program for registered nurses and other health care professionals provides the opportunity to complete a bachelor’s degree based on prior education in nursing, other health care training, and professional experience. Doane recognizes that the academic, clinical, and professional experiences of persons in the health care professions constitute the foundation for the bachelor of arts degree in health care. Documentation of in-service learn-

Courses of Instruction

Accounting (ACC)

103 Financial Accounting (3)

An introduction to accounting principles and their application to the proprietorship, partnership and corporation through a financial statement approach.

104 Managerial Accounting (3)

An introduction to the use of accounting data by managers in directing the internal affairs of organizations. Topics include cost relationship, statement analysis, management reports and other accounting techniques and methodology used for management purposes. *Prerequisite: Accounting 103 with a minimum grade of C- or permission.*

231-232 Intermediate Accounting I, II (3-4) (3-4)

An introduction to the theory and practice of accounting which addresses financial reporting, conceptual framework, review of the accounting process, preparation of accounting statements (financial position), results of operations (income), cash flow, and changes in retained earnings. Other topics include calculation of compound interest; financial reporting; determination of cash and receivables; inventory measurement and flow assumptions; acquisition and disposal of property, land, and equipment; calculation and presentation of appreciation and depreciation. The courses also cover measurement of intangibles; valuation of current and noncurrent liabilities; valuation of current and noncurrent investment; accounting for income taxes and post retirement benefits; accounting for leases; computation and presentation of earnings per share; and accounting for changes in prices (inflation). *Prerequisite for Accounting 231: Accounting 104 with a C- or higher, or permission. Prerequisite for Accounting 232: Accounting 231 with a C- or higher, or permission.*

315 Tax Accounting I (3)

A focus on taxation fundamentals with emphasis on procedures for business taxpayers and individuals and practice in preparation of tax returns. *Prerequisite: Junior standing.*

331 Advanced Accounting I (3)

A course focusing primarily on financial accounting concepts and methods of analysis applicable to accounting for partnerships, branches, and combined, consolidated financial statements. *Prerequisite: Accounting 232 with a C- or higher, or permission.*

332 Advanced Accounting II (3)

A course focusing primarily on concepts and methods of analysis applicable to the accounting for major types of not-for-profit organizations: governmental units, hospitals and other health care providers, colleges and universities, and voluntary health and welfare organizations. Other advanced accounting topics are also covered. *Prerequisite: Accounting 331 with a C- or higher, or permission.*

335 Managerial Cost Accounting (3)

A study of the concepts and techniques of managerial cost accounting. Includes analysis for management planning, budgeting, internal control and standard costing. *Prerequisite: Accounting 232 with a C- or higher, or permission.*

411 Systems/Applied Accounting (3)

A presentation of the rudiments of a conceptual framework for designing and evaluating management accounting and control systems. Students utilize the personal computers and selected programs on a variety of problems, cases and exercises. *Prerequisite: Accounting 232 with a C- or higher, or permission.*

415 Tax Accounting II (3)

A general overview of income tax laws as they relate to partnerships, corporations, fiduciaries, estates and trusts, gifts, and tax research and planning. *Prerequisite: Accounting 232 and 315 with a C- or higher, or permission.*

427 Auditing (3)

A focus on the Generally Accepted Auditing Standards (GAAS), the ethical and legal responsibilities of auditing, and the auditing procedures and sampling techniques. Also includes working papers and audit reports, and internal control evaluation. *Prerequisite: Accounting 232 with a C- or higher, or permission.*

435 Governmental and Not-For-Profit Accounting (3)

An examination of procedures for accounting and financial reporting for educational, health and welfare, governmental, health care, and certain other non-profit organizations. *Prerequisite: Accounting 232 with a C- or higher, or permission.*

496 Senior Seminar (3)

With the guidance of a faculty member, students will review all aspects of accountancy required by the "Revised and Substituted Rules of the Nebraska State Board of Public Accountancy." At the conclusion of the course, to demonstrate the knowledge and skills expected upon completion of the major, students will complete a standardized examination designed to measure the knowledge and skills required for public accountancy. Satisfactory completion of this course will demonstrate a solid understanding of the major, as well as the confidence and skills to work with existing and emerging aspects of the professional field. *Prerequisite: Interdisciplinary Studies 206, senior standing, C- or higher for all accounting courses completed, and permission.*

Anthropology (ANT)

308 Cultural Anthropology (3)

An anthropological investigation of the meaning, content, and acquisition of the ways of thinking, doing and behaving as individuals in society. **This course fulfills the Cultural Perspectives requirement of the Doane Plan.** (Cross referenced with Sociology 308.)