

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.)