

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.)