ACCOUNTING • ACCT

4021 Cases in Accounting Policy (3) Prereq.: accounting major with senior standing. Case approach; integrates financial accounting, cost and tax, and management uses of accounting information; emphasis on financial reporting to owners, the financial community, regulatory agencies, and the general public; relationship of accounting to the law.

4022 Advanced Accounting (5) Prereq.: grade of "C" or above in ACCT 3222; MS in accounting students or permission of department. Corporate reporting strategies and practices by managers; preparation of financial statements; interpretation of corporate financial reports.

7122 Budgeting, Cost Analysis, and Control (3) Prereq.: ACCT 3121. Use of external accounting systems for determining, budgeting, and controlling costs and costs and revenues.

7201 Tax Aspects of Business Entities (3) Prereq.: ACCT 3021 or equivalent. Basic concepts of business entities, including partnerships, corporations, partnerships, and limited liability partnerships; tax consequences of the formation and operation of a business entity; distributions to the owners.

7203 Taxation of Corporations and Shareholders (3) Prereq.: ACCT 3221 or equivalent. Credit will not be given for both this course and ACCT 4221. Basic concepts of corporations, including creation, operation, ownership changes, acquisitions, liquidations, reorganizations, and consolidations.

7210 Tax Research, Planning and Business Decision Making (3) Prereq.: ACCT 3221 or equivalent. Credit will be given for both this course and ACCT 4221. Basic concepts of corporations, including creation, operation, ownership changes, acquisitions, liquidations, reorganizations, and consolidations.

7230 Taxpayers’ Rights and Responsibility (3) Prereq.: ACCT 7201. Income tax consequences of the sales and exchanges of equity interests, the redemptions of equity interests, and business divisions and liquidations.

4001 Introductory Financial Accounting (5) Prereq.: MATH 1021 or equivalent. An honors course, ACCT 2001, is also available. Credit will not be given for both this course and ACCT 1001. Required of all students in the E. J. Ourso College of Business. Students in nonbusiness curricula are advised to enroll in ACCT 2000 if they are given the option of ACCT 2000 or ACCT 2001, unless they plan to pursue a business degree at a subsequent date.

Financial accounting with emphasis on knowledge required for completion of the accounting cycle, including income measurement and financial statement preparation; accounting for current and plant assets, current and long-term liabilities, stockholders’ equity, and cash flows.

2002 HONORS: Introductory Financial Accounting (3) Same as ACCT 2001, with special honors emphasis for qualified students. Credit will not be given for this course and ACCT 2000 or ACCT 2001.

2101 Introductory Managerial Accounting (3) Prereq.: ACCT 1001; MS in accounting students or permission of department. An honors course, ACCT 2102, is also available. Credit will not be given for both this course and ACCT 2102. Principles and methods of accounting presented with data gathering and presentation for purposes of internal management evaluation and decision making.

2102 Practice of Introductory Managerial Accounting (3) Same as ACCT 2101, with special honors emphasis for qualified students. Credit will not be given for this course and ACCT 2101.

3001 Intermediate Accounting—Part I (3) Prereq.: grade of "C" or above in ACCT 2101; MATH 1431. College of Business students or permission of department. An honors course, ACCT 3002, is also available. Credit will not be given for both this course and ACCT 2001 or ACCT 3002. Accounting principles underlying preparation of financial statements; measurement and reporting of selected balance-sheet items and related revenue and expense recognition.

3002 HONORS: Intermediate Accounting—Part I (3) Same as ACCT 3001, with special honors emphasis for qualified students. Credit will not be given for this course and ACCT 3001.

3021 Intermediate Accounting—Part II (3) Prereq.: grade of "C" or above in ACCT 3001. Continuation of ACCT 3001. Accounting for income taxes, pensions, leases, stockholders’ equity, earnings per share, accounting changes and corrections of errors, and income and balance sheet presentation.

3121 Cost Analysis and Control (3) Prereq.: grade of "C" or above in ACCT 3001. Nature, objectives, basic systems, and principles of cost analysis and control in manufacturing firms; cost-volume-profit relationships; standard costs and variance analysis; direct costing; relevant costs; cost-volume-profit analysis.

3122 Accounting Information Systems (3) Prereq.:grade of "C" or above in ACCT 3001 and ISDS 1100 or ISDS 1101 or ISDS 1102. Majors only or permission of department. Analysis and design of standard accounting systems; emphasis on computerized systems and internal control issues.

3201 Fundamentals of Tax Problems and Tax Planning for Individuals (3) Not open to accounting majors. Not intended to satisfy the requirements to sit for the CPA exam. For students with little or no previous work in accounting. Credit will not be given for both this course and ACCT 3221. General course in taxation; emphasis on aspects of taxation affecting the individual; federal and state income, estate, inheritance, gift, excise, and payroll taxes.

3221 Income Tax Accounting I (3) Prereq.: registration in or grade of "C" or above in ACCT 3001. Credit will not be given for both this course and ACCT 3201. Fundamentals of federal income taxation with respect to individuals and other entities, income inclusions and exclusions, and statutory deductions in arriving at tax liability.

3222 Income Tax Accounting II (3) Prereq.:grade of "C" or above in ACCT 3012 and 3122. Theoretical and practical development of the independent audit function; generally accepted auditing standards; audit sampling; evaluation of audit evidence; understanding internal control; risk assessment; transaction cycles; and reporting practices.

3233 Internal Auditing I (3) Internal auditing standards, techniques, and auditing procedures, and reporting practices.
3733 Internship in Internal Auditing (3) Prereq.: permission of instructor and department chair required. Credit will not be given for both ACCT 4231 or 4531 or 4731. Pass-fail grading. At least 20 hours per week of learning experience in internal auditing under the general supervision of a professional and direct supervision of a professional in internal auditing. Grading based on the faculty member’s evaluation and a written report by the professional supervisor, and a written report by the instructor.

7401 Ethics for Professional Accountants (3) Prereq.: MS in accounting students or permission of department. Case approach to the ethical and regulatory environment of the practice of professional accounting.

7421 Public Sector Accounting and Reporting (3) Prereq.: ACCT 3005. MS in accounting students or permission of department. Credit will not be given for this course and ACCT 4421. Public sector management competencies for executive directors, managers, accountants, and consultants for government and nonprofit organizations; topics include financial reporting, regulation, managerial, auditing, taxation, and information systems issues in governmental and nonprofit entities.

7601 International Accounting (3) MS in accounting students or permission of department. Accounting principles, auditing, and financial reporting requirements applicable to multinational corporations; causes of international accounting problems.

8900 Professional Preparation (3) May be repeated for credit. Pass-fail grading. Permission of instructor and department chair required.

9000 Dissertation Research (1-12 per sem.) 50% grading.

9001 Accounting Research I (3) For doctoral students only. Research methods and techniques in a survey of the accounting research literature.

9002 Accounting Research II (3) For doctoral students only. Theory and evidence relating to internal decision making and control, financial accounting, and auditing.

9003 Accounting Research III (3) For doctoral students only. Continuous auditing, evidence and theory relating to internal decision making and control, financial accounting, and auditing.

9004 Accounting Research IV (3) For doctoral students only. May be taken for a max. of 6 hrs. of credit. Seminar in current accounting research topics.

AEROSPACE STUDIES • ASST 1001, 1002 The Foundations of the United States Air Force (1,1) F,S Coreq.: ASST 1011, 1012. Fundamentals of leadership, effective communication, organizational elements, and weapons systems of today's Air Force.

1011, 1012 Leadership Laboratory (1,1) F,S Coreq.: ASST 1001, 1002. 2 hrs. lab. Pass-fail grading. Application leadership in drill and ceremony, physical fitness, and military problem solving.


2001, 2002 Air Force Leadership Studies (3,3) F,S Coreq.: permission of instructor. Credit will not be given for this course and 2001, 2002. Skills required by the successful leader; individual motivational and behavioral processes; leadership, communication, and group dynamics; use of analytical aids in planning and organizing; total quality management; ethics, management of change, organizational power, politics, and managerial strategy.

3011, 3012 Leadership Laboratory III (1,1) F,S Coreq.: ASST 3001, 3002. 3 hrs. lab. Pass-fail grading. Experiences designed to develop leadership potential; study of Air Force customs and courtesies; drill and ceremonies; career opportunities; and the life and work of an Air Force junior officer.

4001, 4002 National Security Affairs/Preparation for Active Duty (3,3) F,S Prereq.: permission of instructor. Credit will not be given for this course and 4001, 4002. Organization and implementation of national security; evolution of strategy; management of conflict; and civil-military interaction; military professionalism and the military justice system.

4011, 4012 Leadership Laboratory IV (1,1) F,S Coreq.: ASST 4001, 4002. 3 hrs. leadership lab. Pass-fail grading. Advanced development of leadership skills through planning and leading activities; study of Air Force customs and courtesies; drill and ceremonies; career opportunities; and the life and work of an Air Force junior officer.

Leadership Lab (0) F,S One hour per week throughout student’s involvement in AFROTC. Experiences designed to develop leadership potential; study of Air Force customs and courtesies; drill and ceremonies; career opportunities; and the life and work of an Air Force junior officer.

1003 Introduction to Agricultural Business (3) F Nature and scope of agricultural business; production and marketing concepts to selected agricultural problems; exploring agribusiness management as a profession.

2003 Introduction to Agricultural Economics (3) F,S Survey of agricultural production, marketing, consumption, and policy problems.

2004 Agricultural Economics I (3) Prereq.: permission of instructor. Credit will not be given for this course and 2004. Fundamental economic and business principles applied to a farm business; comprehensive and integrated treatment of management concepts for successful operation of a farm business.

3003 Agricultural Business Management Decisions (3) F Prereq.: grade of “C” or above in AGEC 2003 and ECON 2030 or ECON 2000 and ECON 2010 or equivalent. An overview of the agricultural commodity and food marketing system; marketing, management, and economic principles are applied to the formulation and implementation of marketing strategies for agricultural commodities and branded food products; futures market trading principles.

3004 Farm Management (3) F Prereq.: AGEC 2003 or equivalent. Fundamental economic and business principles applied to a farm business; comprehensive and integrated treatment of management concepts for successful operation of a farm business.

4131 Agricultural Business Management Decisions (3) F Prereq.: grade of “C” or above in AGEC 2003 and ECON 2030 or ECON 2000 and ECON 2010 or equivalent. Identification of typical decisions of agricultural business firms; development of concepts, procedures, and analyses for planning, organizing, directing, coordinating, and controlling functions within agricultural business firms.

3503 Natural Resource Economics (3) Prereq.: AGEC 2003 or equivalent. Economic rationale for collective, public action in allocation of natural resources in agricultural systems; analysis of private enterprise, resource use, legal concepts, institutions, and project evaluation.

Farming Entrepreneurship (1-3) Prereq.: AGEC 2003 or equivalent and approval of department head. May be taken for a max. of 3 sem. hrs. of credit. Supervised career-oriented experience with a business or organization in the food and fiber system.

3803 Agricultural Law (3) F,O Principles of law and their application to agricultural business firms and institutions; legal processes and relationships relevant to agriculture; Louisiana Civil Code and statutes; federal law, including bankruptcy code; analysis and review of cases, documents, and processes.

4203 Intermediate Food and Fiber Products Marketing (3) F,O Prereq.: AGEC 2003 or equivalent. Industrial organization analysis applied to the food and fiber system; emphasis on structural problems and their control by competition, antitrust, and government.

4213 Economics of Milk Marketing Systems (3) S-O Prereq.: AGEC 2003 or equivalent. Analysis of the milk production and marketing system; market channels, character- acteristics, institutions, and government regulations in pricing and marketing milk.

4215 Agricultural Price Analysis (3) SPrereq.: grade of “C” or above in AGEC 2003 and ECON 2030 or ECON 2000 and ECON 2010 or equivalent; MATH 1411; and ECON 2000 and ECON 2010 or equivalent. Price discovery and price determination in agricultural input and output markets; emphasis on methods of price analysis and their application to decision problems; analysis of cyclical, trend, and seasonal movements in prices.

4216 Agricultural Finance (3) F Prereq.: grade of “C” or above in ACCT 2000 or 2001 or equivalent; grade of “C” or above in AGEC 2003 and ECON 2030 or ECON 2000 and ECON 2010 or equivalent. Capital acquisition and use in the agricultural sector; cost and availability of credit; emphasis on financial management concepts for managing growth, leverage, liquidity, risk, and capital investment in agricultural businesses.

4433 Agricultural Business Planning, Management, and Policy (3) S Prereq.: grade of “C” or above in AGEC 2003 and ECON 2030 or ECON 2000 and ECON 2010 or equivalent; senior standing; AGEC 3003, 3213, 3415; MKT 3401; MGT 3200; and BLAW 3200 or 3211. Integration of management, marketing, and financial concepts for successful planning and implementation of agricultural business decisions; feasibility analysis, marketing policy, personnel policy, marketing mix, pricing decisions, market segmentation, marketing strategy, financial management.

4434 Farm and Rural Land Appraisal (3) F,E Prereq.: AGEC 2003 or equivalent. Not for graduate AGEC degree credit. Prereq.: methods and principles of land appraisal applied to rural property; trends in rural real estate values; factors influencing rural real estate values; applications of real estate values to current issues.

4436 Agricultural Policy (3) F Prereq.: grade of “C” or above in AGEC 2003 and ECON 2030 or ECON 2000 and ECON 2010 or equivalent. Role of agriculture in the national economy; how agricultural policy decisions affect...