ACCOUNTING • ACCT

4021 Cases in Accounting Policy (3) Prereq.: accounting major with senior standing. Case approach; integrates financial accounting student-academic experience; will include 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 (3) Prereq.: grade of C or above in ACCT 3201. This core financial accounting sequence consists of business combinations, consolidated financial statements, segment reporting, foreign operations, and SEC financial reporting and auditing procedures.

4121 Advanced Cost Analysis (3) Prereq.: grade of C or above in ACCT 3121. Measurement, interpretation, planning, and control of manufacturing and distribution costs; budgets and budgetary control; comparison of costs of business alternatives.

4221 Income Tax Accounting II (3) Prereq.: grade of C or above in ACCT 3221. MS in accounting students or permission of department. Credit will not be given for both this course and ACCT 7203. Fundamentals of federal income taxation, with respect to partners, partnerships, corporations, and shareholders.

4225 Research in Federal Income Taxation (3) Prereq.: registration in or grade of C or above in ACCT 3221. MS in accounting students or permission of department. Credit will not be given for this course and ACCT 7210. Tax techniques and procedures for both this course and ACCT 7210.

4231 Internship in Accounting (3) Prereq.: permission of instructor and department chair required. Grade of C or above in ACCT 3221 or ISDS 4244 or ISDS 4245. Pass-fail grading. At least 20 hours per week (3 credits) of learning experience in accounting under the general supervision of a faculty member and direct supervision of a professional in accounting. Grading based on the faculty member's evaluation, a written report by the professional supervisor, and a written report by the student.

4232 Advanced Auditing (3) Prereq.: grade of C or above in ACCT 3221. MS in accounting students or permission of department. Independent auditor's legal and ethical obligations to society: responsibility for the detection and reporting of fraud; statistical sampling concepts and applications; extensions of the auditor's function including operational auditing, compliance auditing, and reporting on other types of financial and nonfinancial information.

4233 Case Studies in Auditing (3) Prereq.: grade of C or above in ACCT 3221. Case studies in operational, compliance, and financial audits.

4234 Internal Auditing II (3) Prereq.: grade of C or above in ACCT 3221. Operation, organization, and quality control audits; organization theory.

4235 Fraud Auditing and Forensic Accounting (3) Prereq.: grade of C or above in ACCT 3001. MS in accounting students or permission of department. Credit will not be given for this course and ACCT 7255. Proactive and reactive fraud auditing including audit committee and liability related to independent auditing decision making for prevention, detection, investigation, and reporting of fraud.

4236 Environmental and Safety Auditing (3) Prereq.: grade of C or above in ACCT 3221. Study of "green" issues and applicable legal issues relative to environmental laws and safety regulations; emphasis on current laws and compliance auditing methodology.

4244 EDP Auditing (3) Prereq.: grade of C or above in ACCT 3222 or 3233. MS in Accounting students or permission of department. Credit will not be given for this course and ACCT 7242 or ISDS 4244. Electronic data processing (EDP) control, audit applications, and generalized audit software systems.

4333 Internship in Internal Auditing (3) Prereq.: permission of instructor and department chair required. Credit will not be given for this course and ACCT 4215 or 4231 or 4232 or 3221. MS in accounting students or permission of department. A comprehensive analysis of the theory and practice of auditing based on the faculty member's evaluation, a written report by the professional supervisor, and a written report by the student.

7119 Advanced Accounting (3) Prereq.: ACCT 4021 and permission of instructor; or ACCT 4022. MS in accounting students or permission of department. Corporate financial reporting strategies and practices by managers; preparation of financial statements; interpretation of corporate financial reports.

7212 Budgeting, Cost Analysis, and Control (3) Prereq.: ACCT 3121. Use of external accounting systems for departmental budgeting. Emphasis on flexible budgeting; cost behavior; use of statistical methods in decision making; cost-volume-profit analysis; cost accumulation and control systems; the role of budgeting in planning and controlling.

7263 Tax Accounting (3) Prereq.: ACCT 3201 or equivalent. Emphasis on taxation alternatives, accounting for income taxes, pension, lease, and stockholders' equity, earnings per share, accounting changes and corrections of errors, and income and balance sheet presentation.

7270 Statement and Report Presentation and Analysis (3) Prereq.: ACCT 3221 or permission of instructor. A comprehensive analysis of the theory and practice of auditing based on the faculty member's evaluation, a written report by the professional supervisor, and a written report by the student.
life and work of an Air Force junior officer.

AFRICAN & AFRICAN AMERICAN STUDIES

General education courses are marked with stars (★).

1.001 Elementary Swahili Language and Culture (1)★ See SWAH 1001.
1.002 Elementary Swahili Language and Culture (4)★ See SWAH 1002.
2.000 Introduction to African & African American Studies (3)★ Dimension of African American thought and practice in contemporary and historical perspective.

AEROSPACE STUDIES ★ ASST

1001, 1002 The Foundations of the United States Air Force (1,1)★ FS Coreq.: ASST 1011, 1012. Fundamentals of leadership, effective communication, organizational elements, and weapons systems of today's Air Force.
1011, 1012 Aviation Leadership Laboratory (1,1)★ FS Coreq.: 1001, 1002. 2 hrs. lab. Pass-fail grading. Application leadership in drill and ceremony, physical fitness, and military presentation skills.
2111, 2012 Leadership Laboratory II (1,1)★ FS Coreq.: ASST 2111. Intermediate leadership training through drill and ceremony, physical fitness, team building, and professional development.
2101, 3002 Air Force Leadership Studies (3,3)★ FS Prereq.: permission of instructor. Coreq.: ASST 1001, 3001, 3012. 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)★ FS Coreq.: ASST 3001, 3002, 3003. 3 hrs. lab. Pass-fail grading. Experiences designed to develop leadership potential; study of Air Force customs and courtesies; drill and ceremony opportunities; and the life and work of an Air Force junior officer.

Agricultural Economics ★ AGEC

General education courses are marked with stars (★).

1.003 Introduction to Agricultural Business (3)★ Nature and scope of agriculture; functions and responsibilities of management and marketing concepts to selected agricultural problems; exploring agribusiness management as a profession.
2.003 Introduction to Agricultural Economics (3)★ FS Coreq.: AGEC 1010. Agricultural economy; economic principles applied to agricultural production, marketing, consumption, and policy problems.
3.003 Economic Analysis in Agricultural Business (3)★ Prereq.: grade of "C" or above in AGEC 2003 or ECON 2030 and ECON 2010 or equivalent; MATH 1341, 2 hrs. lab; 2 hrs. lab. Applications of graphing, algebra, and arithmetic to microeconomics in production in agriculture and marketing; an overview of the agricultural commodity and food marketing sector; marketing, management, and economic principles are applied to the formulation and implementation of marketing strategies for agricultural commodities and branded food products; future market trading principles.
3.003 Farm Management (3)★ FS Coreq.: 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.
3.413 Agricultural Business Management Decisions (3)★ FS 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 needed in planning, organizing, directing, coordinating, and controlling functions within agricultural business firms.
3.503 Natural Resource Economics (3)★ Prereq.: AGEC 2003 or equivalent. Economic rationale for collective, public action in allocation of natural resources in agricultural use and benefit; emphasis on the economic analysis of resource use, legal concepts, institutions, and project evaluation.
3.503 Agricultural Law (3)★ FS Coreq.: ASST 3001. 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.
4.203 Intermediate Food and Fibre Products Marketing (3)★ FS Coreq.: ASST 3001. Industrial organization analysis applied to the food and fiber system; emphasis on structural problems and their control by competition, antitrust, and government.
4.213 Economics of Milk Marketing Systems (3)★ FS 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.
4.233 Agricultural Price Analysis (3)★ FS Prereq.: grade of "C" or above in AGEC 2003 and ECON 2030 or ECON 2000 and ECON 2010 or equivalent; MATH 1341; and ECON 1320 or IDS 2051. Economic theory of market discovery and price determination in agricultural input and output markets; emphasis on methods of price analysis and their application to decision procedures; analysis of cyclical, trend, and seasonal movements in prices.
4.403 Agricultural Finance (3)★ FS 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 business.
4.433 Agricultural Business Planning, Management, and Policy (3)★ FS 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 5201. 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, marketing segmentation, marketing strategies, marketing strategy.
4.443 Farm and Rural Land Appraisal (3)★ FS Prereq.: AGEC 2003 or equivalent. Not for graduate AGEC degree credit. Analysis, methods, and application of agricultural land appraisal applied to rural property; trends in rural real estate values; factors influencing rural real estate values; approaches used in rural land for price determination.
4.463 Agricultural Policy (3)★ FS 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