2000 Survey of Accounting (3) Prereq.: MATH 1021, or MATH 1431. An introduction to the field of accounting. Credit will not be given for this course and ACCT 2001 or 2002. Students in nonbusiness curricula are advised to enroll in ACCT 2000 if they are going to major in business. A nonbusiness major, who plans to pursue a business degree at a subsequent date. All students in the E. J. Ourso College of Business are required to take ACCT 2001. Introduction to the meaning of the values presented in financial statements; management accounting concepts and internal decision making; fundamentals of individual income tax. 2001 Introductory Financial Accounting (3) Prereq.: MATH 1021 or equivalent. An honors course, ACCT 2002, is also available. Credit will not be given for both this course and ACCT 2000 or ACCT 2002. 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 statements, emphasis on knowledge required for completion of the accounting cycle, including income measurement and financial statement presentation; 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 Principles of Managerial Accounting (3) Prereq.: ACCT 2000 or 2001 or equivalent. An honors course, ACCT 2102, is also available. Credit will not be given for both this course and ACCT 2101 or ACCT 3121 or ACCT 3002. Accounting principles underlying preparation of financial statements; their application in measurement and reporting of selected balance sheet items and related revenue and expense recognition. 2102 HONORS: 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 2001 or 2101. MATH 1431. Open to all Accounting and Finance students admitted to the College of Business or permission of department. An honors course, ACCT 3002. Credit will not be given for both this course and ACCT 2011 or ACCT 3002. Fundamentals of financial accounting as related to decision making, emphasizing the preparation of financial statements and related financial reports. 3021 Intermediate Accounting—Part II (3) Prereq.: grade of C or above in ACCT 3001. Continuation of ACCT 3001. Accounting for liabilities, income taxes, pensions, leases, stocks, bonds, preferred stock, fixed assets per share, accounting changes and corrections of errors, and income and balance sheet presentations. 3121 Cost Analysis and Control (3) Prereq.: grade of C or above in ACCT 3001. Nature, objectives, basic systems, and procedures of cost accounting and control for manufacturing and service operations; profit-volume-profit relationships; standard costs and variance analysis; direct costing; relevant costs; activity-based costing. 3122 Accounting Information Systems (3) Prereq.: grade of C or above in ACCT 3001 and IDS 1100 or IDS 1101 or IDS 1102. Majors only or permission of department. Analysis and design of standard accounting systems; emphasis on computerized systems and internal control issues. 3201 Fundamental 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 this course and ACCT 3201. Fundamentals of federal income tax with respect to individuals and other entities, including partnerships, estates, and trusts, elections, and statutory deductions in arriving at tax liability. 3222 Auditing (3) Prereq.: grade of C or above in ACCT 3001 or ACCT 3021. The nature and practical development of the independent audit function; generally accepted auditing standards; collection and evaluation of audit evidence; understanding internal control; risk assessment; transaction testing. 3223 Internal Auditing I (3) Internal auditing standards, ethics, concepts, audit techniques, and reporting practices. 4021 Cases in Advanced Auditing (3) Prereq.: ACCT 3021 or permission of instructor. Corporation audit case study; case assignments; emphasis on professional ethics. 4022 Advanced Auditing (3) Prereq.: grade of C or above in ACCT 3021. Completion of the core financial accounting sequence, special emphasis on state and local government, not-for-profit, and governmental auditing; emphasis on professional financial reporting to owners, the financial community, regulatory agencies, and the public general; relationship of accounting to the external world. 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. Techniques and procedures involved in tax planning and research. 4231 Internally Generated Evidence (3) Prereq.: permission of instructor and department chair required. Grade of C or above in ACCT 3021. Credit will not be given for this course and ACCT 4231 or 7231 or 7232. A 15-week intensive study of the internal (cost-based) and external (financial) evaluation of evidence. 4232 Internal Auditing II (3) Prereq.: grade of C or above in ACCT 3221 or 3233; MS in accounting students or permission of department. Credit will not be given for this course and ACCT 4231 or 7231. Study of the internal use of evidence in auditing under the general supervision of a faculty member and direct supervision in accounting 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. 4233 Cases 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 3233. Operation, organization, and quality control audits; organization theory. 4235 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 4231 or 7233 or 7234. Proactive and reactive fraud auditing including audit committee and liability related issues; investigative decision making for preventing financial statement fraud and detecting fraud. 4236 Environmental and Safety Auditing (3) Prereq.: grade of C or above in ACCT 3233. Compliance and legal issues relative to environmental laws and safety regulations; methodology for management audits, functional audits, compliance auditing, and reporting on other types of financial and nonfinancial information. 4237 Internship in Accounting (3) Prereq.: grade of C or above in ACCT 3221. Use of external accounting systems for the redemptions of equity interests, and distributions to the owners. 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 7244 or IDS 4424. Electronic data processing (EDP) control, audit applications, and generalized audit software systems. 4238 Internship in Internal Auditing (3) Prereq.: permission of instructor and department chair required. Credit will not be given for this course and ACCT 4231 or 7231 or 7233. Pass-fail grading. At least 20 hours per week (3 credits) of learning experience in auditing 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. 4239 Case Studies in Internal Auditing (3) Prereq.: ACCT 7233. Primarily for MBA. and MS students. A comprehensive analysis of the theory and practice of independent auditing. 4242 Internship in Accounting (3) Prereq.: permission of instructor and department chair required. Credit will not be given for this course and ACCT 4231 or 4331 or 7233. Pass-fail grading. At least 20 hours per week (3 credits) of learning experience in auditing 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. 4243 Cases in Academic Auditing (3) Prereq.: consent of instructor. Primarily for MBA. and MS students. Theory of internal auditing; efficiency, effectiveness, and economy audits. 4251 Auditing and Information Systems (3) Prereq.: ACCT 7231. Financial information systems, with emphasis on the design and implementation of systems for decision-making and control. 4252 Auditing and Information Systems (3) Prereq.: ACCT 7231 or equivalent. Credit will not be given for both this course and ACCT 4242. Basic tax concepts of corporations, including creation, operation, ownership changes, acquisitions, liquidations, reorganizations, and consolidated tax returns. 4270 Tax Research, Planning and Business Decision Making (3) Prereq.: ACCT 3221 or equivalent. Credit will not be given for both this course and ACCT 4225. Fundamental tax research methodology based on the Internal Revenue Code, recent judicial interpretations, annotated and topical tax services, computerized tax research methods, and techniques of tax research. 4272 Auditing Theory and Standards (3) Prereq.: ACCT 3221; MS in accounting students or permission of instructor. Credit will not be given for this course and ACCT 4225. Auditing theory and practice of independent auditing. 4273 Internship in Accounting (3) Prereq.: permission of instructor and department chair required. Credit will not be given for this course and ACCT 4231 or 4331 or 7233. Pass-fail grading. At least 20 hours per week (3 credits) of learning experience in auditing 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. 4274 Case Studies in Internal Auditing (3) Prereq.: ACCT 7233. Primarily for MBA. and MS students. A comprehensive analysis of the theory and practice of independent auditing. 4275 Auditing and Information Systems (3) Prereq.: ACCT 7231 or equivalent. Credit will not be given for both this course and ACCT 4242 or IDS 4424. Selected topics in the control and audit of computer systems. 4276 Auditing and Information Systems (3) Prereq.: ACCT 7231 or equivalent. Relationship among statutes, caselaw, congressional committee reports, and administrative pronouncements. 4277 Auditing and Information Systems (3) Prereq.: ACCT 7231 or equivalent. MS in accounting students or permission of department. Practices and procedures of the Internal Revenue Service; client representation through the income tax return.
AEROSPACE STUDIES • ASST


1011, 1012 Aerospace Leadership: I (1,1) F/S Coreq.: ASST 1001, 1002. 2 hrs. lab. Pass-fail grading. Applied leadership in drill and ceremony, physical fitness, and military processing.


2001, 2002 Leadership Studies: I (1,1) F/S Prereq.: permission of instructor. Coreq.: ASST 3011, 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) 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. Coreq.: ASST 4011, 4012. Organization and implementation of national security; evolution of strategy; management of conflict; and civil-military interaction; military professional education 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.

AFRICAN & AFRICAN AMERICAN STUDIES • AAAS

General education courses are marked with stars (★).

1001 Elementary Swahili Language and Culture I (4) See SWAH 1001
g ★ 1002 Elementary Swahili Language and Culture II (4) See SWAH 1002

2050 Contemporary Africa (3) African social and political institutions in transition; challenges of democratization and development in the current international context.

2410 Black Popular Culture (3) Explores participation by black peoples in the creation and critique of popular culture through media such as film, music and television and terms of topics such as representation and sexuality.

2511 Race Relations (3) See SOC 2511.

3024 African Diaspora Intellectual Thought (3) Survey of critical ideas and theories by select diaspora scholars and writers. Emphasizes the intellectual tensions and deliberations that undergirded attempts to theorize and resolve issues involving the status of black people in the world.

3044 Black Rhetorical Traditions (3) Survey of the development of black communication styles ranging from the sermonic to the academic. Examining the black world's most effective verbal and written communicators and the tension between orality and literacy.

3120 Topics in History of Africa and the African Diaspora (3) May be taken for a max. of 6 sem. hrs. of credit when topics vary. Topics may alternate from semester to semester. Emphasis on the history of Africa and African diaspora peoples.

3122 Topics in Pre-Colonial Africa (3) May be taken for a max. of 6 sem. hrs. of credit when topics vary. Surveys African empires and civilizations from ancient times to colonial period. Emphasizes culture, religion and/or political influence and practices.

3341 African American English (3) Survey of major issues related to historical and contemporary development of African American speech, focusing on linguistic and social features.

3425 Black Women in America (3) Surveys intersection of race and gender in the U.S. Through historical and contemporary lenses, course examines commonalities, differences, and struggles that mark black women's subjectivity.

3901 Directed Readings and Research in African and African-American Studies (1-3) May be taken for a max. of 6 sem. hrs. of credit when topics vary. Topics may include writing a thesis, paper, or oral presentation in the field of African and African-American Studies.

3902 Special Topics in African & African American Studies (1-3) May be taken for a max. of 6 sem. hrs. of credit when topics vary. Topics may include writing a thesis, paper, or oral presentation in the field of African and African-American Studies.

4020 Senior Seminar (3) Prereq.: permission of instructor. Capstone for the minor and concentration; planning and execution of a major research project demonstrating the interdisciplinary processes used by those working in the field of African American Studies to develop their arguments and interpretations.

4124 Studies in African Diaspora Religions (3) See REL 4124.

4322 Studies in African Literature (3) Also offered as ENGL 4322. May be taken for a max. of 6 sem. hrs. of credit when topics vary. Critical analysis of major figures and texts of fiction, drama, and poetry.

4323 Studies in Caribbean Literature (3) Also offered as ENGL 4323. May be taken for a max. of 6 sem. hrs. of credit when topics vary. Critical analysis of major figures and texts of fiction, drama, and poetry.

AGRICULTURAL ECONOMICS • AEGE

General education courses are marked with stars (★).

1003 Introduction to Agricultural Business (3) F Nature and scope of agriculture; application of management and marketing concepts to selected agriculture problems; and exploring agricultural business careers.
★ 2003 Introduction to Agricultural Economics (3) F/S Role of agriculture in the general economy; economic principles applied to agricultural production, marketing, consumption, and policy problems.

3003 Economic Analysis in Agricultural Business (3) F Prereq.: grade of “C” or above in AEGE 2003 and ECON 210 or ECON 220, or permission of instructor; MATH 1431. 2 hrs. lecture; 2 hrs. lab. Applications of graphical, mathematical, and computer-based economic tools to problems of production and marketing of food and agricultural products.

3213 Agribusiness Commodity and Food Products Management (3) S Prereq.: AEGE 2003 or 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 plans for agricultural commodities and branded food products; futures market trading principles.

3303 Farm Management (3) F-O Prereq.: AEGE 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.

3413 Agricultural Business Management Decisions (3) F Prereq.: grade of “C” or above in AEGE 2003 and ECON 2100 or ECON 2200 and ECON 2010 or equivalent. Identification of typical decisions of agricultural business firms; development of concepts, procedures, and analyses that facilitate planning, organizing, directing, coordinating, and controlling, within agricultural business firms.

3500 Natural Resource Economics (3) S Prereq.: AEGE 2003 or equivalent. Economic rationale for collective, public action in allocation of natural resources in agriculture; emphasis on economic efficiency, property rights, resource use, legal concepts, institutions, and project evaluation.

3700 Internship (1-3) Prereq.: AEGE 2003 or equivalent. Application of business theory to practical experience in a firm; 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.

4230 Intermediate Food and Fiber Products Marketing (3) F-E Prereq.: AEGE 2003 or equivalent. Industrial marketing analysis applied to the food and fiber system; emphasis on structural problems and their control by competition, antitrust, and government.

4231 Economics of Milk Marketing Systems (3) S-O Prereq.: AEGE 2003 or equivalent. Analysis of the milk production and marketing system; market channels, characteristics, institutions, and government regulations in pricing and marketing milk.

4273 Agricultural Price Analysis (3) S Prereq.: grade of “C” or above in AEGE 2003 and ECON 2100 or ECON 2200 and ECON 2010 or equivalent; MATH 1431; and EXST 2001 or ISDS 2001. Economic processes of price discovery and price determination and their impact on market and output markets; emphasis on methods of price analysis and their application to decision processes; analysis of cyclical, trend, and seasonal movements.

4403 Agricultural Finance (3) F Prereq.: grade of “C” or above in AEGE 2003 or equivalent; grade of “C” or above in AEGE 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.

4433 Agricultural Business Planning, Management, and Policy (3) S Prereq.: grade of “C” or above in AEGE 2003 and ECON 2100 or ECON 2200 and ECON 2010 or equivalent; senior standing; 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 analyses, marketing policy, personnel policy, marketing mix, pricing decisions, market segmentation, marketing strategy, and financial policy.

4443 Farm and Rural Land Appraisal (3) F-O Prereq.: AEGE 2003 or equivalent. Not for graduate AEGE degree. Credit, theory, methods, and procedures of real estate appraisal applied to rural properties; rural real estate values; factors influencing rural real estate values; approaches used in rural real estate valuation.

4603 Agricultural Policy (3) F-O Prereq.: grade of “C” or above in AEGE 2003 and ECON 2100 or ECON 2000 and ECON 2010 or equivalent. Role of agriculture in the national economy; how agricultural policy decisions affect