

1973-74  
catalog

**PART FIVE**  
**Course Descriptions**

**Accounting/Afro-American Studies 157**

**Accounting**

Bruce P. Budge, Dept. Chairman (209 G Admin Bldg.) Professors Budge, Clark, Associate Professor Reynolds, Assistant Professor Jones, Lecturer Utzman

**ADVANCED PLACEMENT** Courses in this subject field which are vertical in content are 131 132 231 232 331 332

**Acctg 131 132 Principles of Accounting** (3 cr) Accounting for individual proprietorship, partnerships, corporations. Two lec. and one 2 hr lab per wk. Also offered by correspondence study.

**Acctg 200 (s) Seminar** (cr arr) Prereq perm

**Acctg 231 232 Intermediate Accounting** (3 cr) Content construction and interpretation of financial statements, corporation accounting. Also offered by correspondence study. Prereq 132

**Acctg 281 Financial and Administrative Accounting** (3 cr) For non-majors, not open for credit to majors. Structure of accounting theory using information in financial statements, accounting for management control and in making decisions. Prereq 132

**Acctg 299 (s) Directed Study** (cr arr), Prereq perm

**Acctg 331 332 Advanced Accounting** (3 cr) Acctg 331 partnerships, fiduciary, estate, trust, government and institutional accounting. Acctg 332 installment, sales agency, branch, consolidation, mergers and holding company accounting, foreign currencies and price level changes. Prereq 232

**Acctg 385 Costs: Concepts and Methods** (3 cr) Methods of specific order process and standard costing, overhead allocation, joint product costing. Prereq 132

**Acctg 395 Fundamentals of Accounting** (4 cr) Primarily for students in the M.B.A. program. Financial statements, limitation of date, partnership and corporate accounting, financial and cost analysis and interpretation. Prereq perm

**Acctg 400 (s) Seminar** (cr arr) Prereq perm

**Acctg 483 484 Federal and State Taxes** (3 cr) Acctg 483 income tax laws, tax liability, returns. Acctg 484 estate, inheritance, gift tax laws, social security, unemployment, excise and use taxes, special problems. Prereq 132

**Acctg 486 Costs: Analysis and Controls** (3 cr) Cost analysis and control methods as a basis for planning, cost control, and decisions

**Acctg R490 Advanced Accounting Problems** (3 cr) Problems in professional examinations

given by the American Institute of Certified Public Accountants, problem analysis and development of working papers. Prereq perm

**Acctg 491 Accounting Theory** (3 cr) History, major areas of controversy in principles and theories

**Acctg 493 Auditing Theory** (3 cr) Nature, importance and basis of the audit theory, standards and procedures

**Acctg 499 (s) Directed Study** (cr arr) Prereq perm

**Acctg 501 (s) Seminar** (cr arr) Prereq perm

**Acctg 502 (s) Directed Study** (cr arr) Prereq perm

**Acctg 586 Costs: Relevance, Measurement, and Applications** (3 cr) Development of cost control. Prereq perm

**Afro-American Studies**

Siegfried B. Rolland, Coordinator (311 B Admin Bldg.)

**AfrAm 103 Introduction to Black Culture** (2 cr) See Soc Sc 103

**AfrAm 200 (s) Seminar** (cr arr) Prereq perm

**AfrAm 299 (s) Directed Study** (cr arr) Prereq perm

**AfrAm 322 Racial and Ethnic Relations** (3 cr) See Anthr 322

**AfrAm 327 Black Literature** (3 cr) See Eng 327

**AfrAm 400 (s) Seminar** (cr arr) Prereq perm

**AfrAm 427 Peoples of Africa** (3 cr) See Anthr 427

**AfrAm 432 The Negro in American History** (3 cr) See Hist 432

**AfrAm 485 African Political Systems** (3 cr) See PolS 485

**AfrAm 499 (s) Directed Study** (cr arr) Prereq perm

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Afro-American Studies

Siegfried B. Rolland, Coordinator (311-B Admin.  
Bldg.).

AfrAm 103 Introduction to Black Culture (2 cr).

See SocSc 103.

AfrAm 200 (s) Seminar (cr arr). Prereq: perm.

AfrAm 299 (s) Directed Study (cr arr). Prereq:  
perm.

AfrAm 322 Racial and Ethnic Relations (3 cr).

See Anthr 322.

AfrAm 327 Black Literature (3 cr). See Eng 327.

AfrAm 400 (s) Seminar (cr arr). Prereq: perm.

AfrAm 427 Peoples of Africa (3 cr). See Anthr  
427.

AfrAm 432 The Negro in American History (3 cr).

See Hist 432.

AfrAm 485 African Political Systems (3 cr).

See PolSc 485.

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perm.