

Accounting

ACTG 241. Financial Accounting. 3 credits.

The role of financial data in contemporary society; the problems of measuring and reporting income, assets, liabilities and equities; interpretation of financial statements. *Prerequisite: Sophomore standing.*

ACTG 244. Accounting for Non-Business Majors. 3 credits.

For non-business majors only. Introduces basic business and accounting topics such as revenue, investments, expenditures, liabilities, credit, cash management and taxation. Heavy emphasis is placed on the measurement of operating performance and interpretation and use of accounting data for organizational decision-making. Not recommended for students seeking admission to MBA programs. *Prerequisite: Sophomore standing or higher.*

ACTG 302. Introduction to the Profession: Role of Accountants. 1 credit.

This class relies heavily on discussions with practicing accountants in public accounting, industry and government. Topics include career preparation and the role of accountants in business and capital markets. Written assignments are used to enhance communication skills. *Prerequisites: Completion of both COB 241 and COB 242 with a "B" or better. Prerequisite or corequisite: COB 300.*

ACTG 303. Basic Spreadsheet Skills for Analysis and Reporting of Accounting Information. 1 credit.

This class provides students with hands-on learning and practice with basic Excel skills necessary in the workplace. Topics include creating and printing professional documents, navigating through workbooks, creating and editing formulas, using basic logical and statistical functions and creating charts. *Prerequisite or corequisite: ACTG 302 or permission of the department head.*

ACTG 304. Advanced Spreadsheet Skills for Analysis and Reporting of Accounting Information. 1 credit.

This class provides students with hands-on learning and practice with advanced Excel skills. This class focuses on preparing students to become Microsoft Certified Application Specialists in Excel. Topics include customizing charts, using advanced financial, logical, and statistical functions, pivot tables and pivot charts, evaluation of formulas and collaboration of workbooks. *Prerequisite: Completion of ACTG 303 with grade of "C-" or better.*

ACTG 313. Accounting Information Systems. 3 credits.

Covers the use of accounting systems for the collection, organization, analysis and reporting of accounting data. Topics include: internal controls, documentation of accounting systems, transaction processing cycles, auditing information technology, e-commerce, computer and information systems security, and integration of business functions in the accounting process. *Prerequisite or corequisite: ACTG 303.*

ACTG 343. Corporate Financial Reporting I. 3 credits.

Provides a theoretical framework to explain and critically evaluate financial reporting by businesses. In addition to studying the authoritative standards for preparing financial statements, students develop the ability to read, use, analyze and interpret financial statements. Students gain an understanding that managers can shape the financial information communicated to investors and creditors. *Prerequisite or corequisite: ACTG 302 or permission of the department head.*

ACTG 344. Corporate Financial Reporting II. 3 credits.

Continues the development of a theoretical framework to read, use, analyze, interpret, explain and critically evaluate financial reporting by businesses. Selected topics include financial instruments, leases, pensions, deferred taxes, stockholders' equity and other corporate reporting issues. *Prerequisite: ACTG 343 with a grade of "C-" or better.*

ACTG 377. Federal Income Tax Accounting. 3 credits.

Designed to introduce students to the federal income tax system, including individual and business entity taxation. Topics include income, exclusions, deductions and property transactions. Also facilitates development of research skills. *Prerequisite or corequisite: ACTG 302 or permission of the department head.*

ACTG 410. Auditing. 3 credits.

A study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information. Also emphasizes ethical and legal aspects and considerations. *Prerequisites: ACTG 313, ACTG 303 and ACTG 344 with grades of "C-" or better.*

ACTG 420. Operational Auditing. 3 credits.

This course is a study of the basic principles and techniques of operational auditing. It covers organizing and conducting operational audit engagements

and addresses regulatory compliance issues. *Prerequisites: ACTG 313 and ACTG 343 with grades of "C-" or better. Prerequisite or corequisite: ACTG 344.*

ACTG 440. Advanced Information Technology for Accountants. 3 credits.

This course is offered only for accounting majors seeking a minor in CIS. Topics include legacy systems, the systems development life cycle, telecommunications, distributed processing, networking and information security, taught from an accounting perspective. *Prerequisite: ACTG 313 with a grade of "C-" or better and declared CIS minor.*

ACTG 450. Governmental and Nonprofit Accounting and Reporting. 3 credits.

Focuses on budgeting, accounting and financial reporting principles associated with private and public nonprofit organizations. Includes survey of state, local, municipal and federal government accounting. *Prerequisite: ACTG 343 with grade of "C-" or better. Prerequisite or corequisite: ACTG 344.*

ACTG 475. Accounting Decision Making and Control. 3 credits.

The study of cost accounting concepts and information used by business organizations to make strategic, organizational and operational decisions. Topics include the role of planning and control in attaining organizational goals and objectives; the relationship among cost structure, cost behavior, and operating income; traditional and activity-based costing approaches to product costing, differential analysis in decision making; and ethical issues for accountants. *Prerequisite: ACTG 343 with a grade of "C-" or better. Prerequisite or corequisite: ACTG 304.*

ACTG 483. International Accounting and Financial Reporting. 3 credits.

Designed to develop a fundamental knowledge of the assumptions, environmental considerations and techniques underlying the collection and reporting of financial information on an international scale. *Prerequisite: COB 300. Open to international business majors only.*

ACTG 490. Special Studies in Accounting. 1-6 credits each semester.

Designed to give capable students in accounting an opportunity to do independent study under faculty supervision. Admission only by recommendation of the instructor and permission of the director.

ACTG 499. Honors. 6 credits

See catalog section "Graduation with Honors."

Africana Studies

AFST 200. Introduction to Africana Studies. 3 credits.

An introductory survey of basic theoretical concepts to analyze the Black experience, with special focus on the general historical process common to Africa and the African Diaspora. May be used for general education credit.

AFST 400. Selected Topics in Africana Studies. 3 credits.

Selected topics are studied in depth. Course may be repeated when content changes.

ARTH/AFST 488. African-American Art. 3 credits.

This course examines visual arts produced by people of African descent in the United States from the colonial period until the present. Course themes include debates about the relationship between racial identity and artistic production; the complex interchange between African-American art and the cultural traditions of Africa and Europe; black artists' engagement with popular representations of African-Americans; and the intersection of race with class, gender, and sexuality. *Prerequisites: ARTH 206, AFST 200 or permission of the instructor.*

AFST 489. Africana Studies Senior Research Experience. 1 credit.

In this research-oriented experience, students design and complete research projects relevant to their interests in Africana Studies, as well as connect their projects to previous course work and experiences within the Africana Studies minor. *Prerequisites: AFST 200, senior standing and permission of the instructor.*

AIRS

AIRS 100. Leadership Laboratory. 0 credits.

This course is a mandatory laboratory in leadership and followership development for AFROTC cadets. As a complement to the air science classes, this laboratory focuses on applying leadership principles and understanding leaders' responsibilities while emphasizing the benefits of practical experience. JMU students will take AFROTC classes at the University of Virginia for JMU credit. *Corequisite: Any Air Force ROTC class.*

AIRS 110. The Foundations of the United States Air Force. 1 credit.

This course introduces the United States Air Force and Air Force Reserve Officers Training Corps. Topics include mission and organization of the Air