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.

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 grade of "C" or better.

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 grade 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 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 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. 5 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 Force.
American Studies

AMST 200. Introduction to American Studies. 3 credits.
This course will highlight the student’s role in interrogating the cultural and political function of representations of America in literature, history, philosophy, religion, popular culture, and the arts. Students learn to think critically about the dynamic forces that influence what constitutes American identity and what it means to be American today.

AMST 490. Special Studies in American Studies. 3 credits.
Independent study of a topic appropriate to the cross disciplinary method of American studies.

Anthropology

KEY
A=Archaeology
B=Biological Anthropology
C=Cultural Anthropology
F=Field Experience
R=Required for All Anthropology Majors
W=Writing Intensive

ANTH 195. Cultural Anthropology. 3 credits (C, R).
An introduction to the nature of culture and its relationship to language, economics, politics, kinship and other institutions in diverse cultures. The course also provides an overview of the theories, methods and ethical responsibilities involved in the study of cultural systems and ethnographic writing. May be used for general education credit.

ANTH 196. Biological Anthropology. 3 credits (B, R).
An introduction to the original development of human genetic variability in Africa and their relationship to nonhuman primates. Examination of the fossil record, the relationship between biology and culture and human genetics are included. Theories and methods used in the study of biological anthropology are also introduced. May be used for general education credit.

ANTH 197. Archaeology. 3 credits (A, R).
An introduction to the goals, methods and theory of anthropological archaeology. The course examines the variety of techniques anthropologists use to reconstruct the past from material remains. Archaeological ethics and the impact of the past on contemporary society are also considered.

ANTH 201. The Discipline of Anthropology. 1 credit (R).
This required course introduces students to the subdisciplines of cultural, biological, linguistic and archaeological anthropology and the logic of their integration within the larger discipline of anthropology. Students will be introduced to current research questions within anthropology and how they are addressed from the perspective of the various subdisciplines. Prerequisites: Major status or permission of the instructor. It is recommended that students have had at least one of the introductory-level ANTH courses (ANTH 195, ANTH 196 or ANTH 197).

ANTH 205. Buried Cities, Lost Tribes: The Rise and Fall of Early Human Societies. 3 credits (A).
This course takes an archaeological and comparative perspective on the origins of human institutions, including art, architecture, religion, centralized political formations and urban life. The development and collapse of early societies in multiple world regions, including Mesopotamia, Egypt, the Indus Valley, Mesoamerica and the Andes will be explored. May be used for general education credit.

ANTH 210. The Anthropology of Food. 3 credits (C).
This course explores anthropological approaches to food production, distribution, preparation and consumption in the contemporary world. Topics include food preferences and taboos, food and the senses, ritual and identity, technological risks, diet and nutrition, cuisine and class and cultural studies. Students learn to think critically about the dynamic forces that influence what constitutes American identity and what it means to be American today.

ANTH 265. Peoples and Cultures of Latin America and the Caribbean. 3 credits (C).
Antropological and historical perspectives on the cultures of Latin America and the Caribbean through such themes as colonialism, nationalism, ethnicity, development, aesthetic traditions, gender, religion and urban and rural resistance movements.

ANTH 280. Peoples and Cultures of Sub-Saharan Africa. 3 credits (C).
This is an introductory course emphasizing cultural diversity of sub-Saharan African societies. Basic anthropological concepts are used in analyzing African economics, political systems, marriage patterns and family organization, religious beliefs and the impacts of colonialism and post-colonial development practices.

ANTH 295. Peoples and Cultures of East Asia. 3 credits (C).
This introductory course examines the peoples and cultures of the core East Asian countries—China, Japan and Korea. The course is organized around anthropological perspectives on topics such as nationalism, consumption, gender, ethnicity and development but also emphasizes the cultural, social and historical characteristics of various groups in these nations, in addition to important cultural flows within region.

ANTH 300. The Anthropology of Food. 3 credits (C).
This course explores anthropological approaches to food production, distribution, preparation and consumption in the contemporary world. Topics include food preferences and taboos, food and the senses, ritual and identity, technological risks, diet and nutrition, cuisine and class and cultural studies. Students learn to think critically about the dynamic forces that influence what constitutes American identity and what it means to be American today.