

## ACCOUNTING AND QUANTITATIVE STUDIES DEPARTMENT

### FACULTY

Clayton R. Tidyman, *Department Chairman*

Sarah G. Bedrosian ■ Elwyn L. Christensen ■ Harry G. Costis ■ Phillip R. Crabtree ■  
Mostafa Elhag ■ Gerald L. Johnston ■ James M. Kraushaar ■ William D. McFerrin ■  
Dell L. Mortimer ■ Kristofer C. Neslund ■ Clyde L. Posey ■ Joan G. Schroeder ■  
Frank E. Taylor ■ Charles B. Titus ■ William C. Wayne ■ T. Hillman Willis

### MAJOR IN BUSINESS

#### *School of Business and Administrative Sciences Core Requirements (A through E)*

See *School of Business and Administrative Sciences—BS Degree in Business Administration.*

<i>Accounting Option</i>	<i>Units</i>
Two semesters of approved college level mathematics .....	6
Acct 120A-B, 132, 144A, 162, and 144B or 167 .....	18
B A 118, Q M 60, 64 .....	9
O Ad 105 .....	3
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	36

#### *Quantitative Analysis Option*

Two semesters of approved college level mathematics .....

6	6
<i>Statistics:</i>	
Q M 60, 63, 161A-B, 174 .....	15
Elect from: B A 100, Q M 166, 175, 176, 178 .....	6
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	27

#### *Computer Applications & Systems:*

Two semesters of approved college level mathematics .....	6
Q M 60, 64, 161A-B, 166 .....	15
Elect from: B A 100, Q M 162, 164, 168, 169, 173, 174 .....	9
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	30

### COURSES

#### ACCOUNTING (Acct)

##### **1B. Principles of Accounting (3)**

Not open to freshmen. Primarily for community college transfers. Acct 1A no longer offered. Prerequisite: Acct 1A. Accounting for partnerships, corporations manufacturing accounting, accounting managerial controls, budgeting, funds flow statements.

##### **3. Essentials of Accounting (3)**

Not open to students majoring in accounting or business administration. Basic concepts in preparation of business financial statements; introduction to understanding, analyzing, and interpreting accounting data by investors, managers, and creditors for decision making, planning, and control. Only minor attention given to recordkeeping procedures.

##### **4A-B. Financial and Managerial Accounting Principles and Systems (3-3)**

Not open to freshmen; meets requirements for Acct 1A-B. (A) Financial accounting; accounting statements, transaction analysis, and data accumulation; partnership and corporation accounting. (B) Prerequisite: Acct 4A. Balance sheet analysis and interpretation; managerial control and information systems; organization, planning, budgeting; cost accumulation and capital budgeting; measuring and reporting performance.