

# Course Numbering System & Key to Abbreviations and Symbols

## Numbering System

Courses numbered 001 are continuing education unit (CEU) courses; those numbered 010-099 are remedial-level courses carrying no credit; those numbered 100-299 are lower-division courses primarily for undergraduates; 300-499 are upper-division courses primarily for advanced undergraduates, fifth-year students, and graduates; courses numbered 500-599 are intended for and are restricted to students enrolled in the College of Graduate Studies (see regulation B-8 in part 3 for the exception to this rule); courses numbered 600-699 are intended for and are restricted to students enrolled in a doctoral program; courses numbered 800-999 are intended for and are restricted to students enrolled in the College of Law.

## Letter Designations with Numbers

Certain course numbers also include letters preceding the number (i.e. R101, C100):

**C** - offered by correspondence study only.

**H** - offered only in University Honors Program.

**LC** - cooperative course with Lewis-Clark State College offered at the LCSC and available to University of Idaho students. For complete description, consult the LCSC catalog.

**ID** - cooperative course with Washington State University or Lewis-Clark State College offered at the University of Idaho and available to WSU or LCSC students.

**J** - courses conducted jointly, e.g., MusA J365/J565 (Chamber Ensemble), in which students' assignments and expected levels of performance reflect the levels for which they are enrolled.

**R** - offered only at the University of Idaho at Idaho Falls.

**WS** - cooperative course with Washington State University offered at WSU and available to University of Idaho students. For complete description, consult the WSU catalog.

## Subtitled Courses

An "s" in parentheses between the number and title of a course indicates that the course may be offered under the main title and/or with an appended subtitle, e.g., "Seminar" and/or "Seminar in the History of the Pacific Northwest." The specific area normally will be listed in the Class Schedule as a separate section of the main course.

## Standard Course Numbers

University-wide numbers have been established for certain categories of courses. These courses need not be listed in a subject-field section in the catalog unless they are to be offered regularly; they may be offered and listed in the *Class Schedule* whenever they are needed. The following course numbers and titles are authorized: **200, 400, 501, 601** Seminar; **203, 403, 503, 603** Workshop; **204, 404, 504, 604** Special Topics; **405, 505, 605** Professional Development; **298, 398, 498, 598, 698** Internship; **299, 499, 502, 602** Directed Study; **500** Master's Research and Thesis; **597** Graduate Practicum; **599** Non-thesis Master's Research; **600** Doctoral Research and Dissertation.

## Credit Designations

Immediately following each course title, the number of credits authorized is shown in parentheses. Typical designations are:

**(3 cr)** - three semester credits (for courses with more than one number, e.g., 101-102-103, the three credits apply to each number).

**(1-3 cr)** - one to three semester credits.

**(3 cr; 2 cr)** - three credits fall semester; two credits spring semester.

**(1-3 cr, max 3)** - one to three credits during any academic session and the course may be repeated until the maximum of three credits has been earned.

**(3 cr, max 12)** - three credits during any academic session and the course may be repeated until the maximum of twelve credits has been earned (for a course with more than one number, e.g., 301-302, the maximum is overall and applies to the combined numbers).

**(cr arr)** - credits to be arranged (may be repeated for credit without restriction as to maximum).

**(1-3 cr, max arr)** - one to three credits during any academic session, and the course may be repeated.

## Parenthetical Course Numbers

Course numbers that appear in parentheses after the course credits are former numbers and appear for one edition only.

## Other Abbreviations

**alt/yrs** - offered in alternate years  
**alt/sem** - offered in alternate semesters  
**coreq** - corequisite  
**cr** - credit  
**dem** - demonstration  
**dept** - department  
**disc** - discussion  
**div** - division  
**exam** - examination  
**GPA** - grade-point average  
**grad** - graduate  
**hr** - hour  
**intro** - introduction(-tory)  
**Jr** - junior  
**lab(s)** - laboratory(-ies)  
**lec** - lecture(-s)  
**perm** - permission of instructor  
**perm of dept** - permission of department or subject-field chair  
**P/F** - graded on the basis of pass or fail  
**prereq** - prerequisite  
**reqd** - required  
**Soph** - sophomore  
**Sr** - senior  
**undergrad** - undergraduate

## Accounting

**Marla Kraut, Chair, Dept. of Accounting (127 J. A. Albertson Bldg. 83844-3161; phone 208/885-7116).**

**Note:** No course (CBE or outside the college) that is required in a CBE student's curriculum may be taken by CBE undergraduates on a P/F basis, with the exception of courses that are taught only on a P/F basis. Only upper-division CBE courses used as free electives may be taken by CBE undergraduates on a P/F basis.

**Prerequisite:** Enrollment in 300- and 400-level accounting courses is restricted to students who have completed at least 58 credits. In addition, CBE students must have earned at least a 2.35 GPA in the CBE predictor courses. Students who have not completed the prerequisite to a course for which they are otherwise eligible may register for the course with the instructor's approval.

Acct **200** (s) **Seminar** (cr arr). Prereq: perm.

Acct **201 Introduction to Financial Accounting** (3 cr). Overview of the nature and purpose of general purpose financial statements provided to external decision makers; emphasis on use of financial statement information. May involve evening exams. Carries only 1 credit after Acct 205.

Acct **202 Introduction to Managerial Accounting** (3 cr). Intro to cost behavior and managerial use of accounting information for planning, control, and performance evaluation. May involve evening exams. Carries only 1 credit after Acct 205.

Acct **203** (s) **Workshop** (cr arr). Prereq: perm.

Acct **204** (s) **Special Topics** (cr arr). Prereq: perm.

**Acct 205 Fundamentals of Accounting** (4 cr). Principles of financial and managerial accounting with emphasis on the role of accounting information in decision making by managers and external users. Projects and assignments are done using spreadsheet software. Three lectures and one hour of lab a week. May include evening exams. Carries no credit after Acct 201 and 202; carries 3 credits after either Acct 201 or 202.

**Acct 275 Accounting Information Systems** (3 cr). Role of accounting information systems in effective control of organizations; coverage of internal controls, flowcharting, systems analysis and design, implementation and evaluation as they relate to the major systems cycles; revenue, purchases, production, payroll, cash receipts and disbursements. May include evening exams. Prereq: Acct 201 and 202, or Acct 205.

**Acct 299 (s) Directed Study** (cr arr). Individual sections may be graded P/F. Prereq: perm.

**Acct 310 Accounting for Business Decisions I** (2 cr). Accounting concepts and theories with emphasis on the role of accounting information in decision making within and about business; effect of accounting information on behavior; recognition and valuation issues and analysis of financial statements; and use of cost management accounting systems to support product and process planning. May include evening exams. Coreq: Bus 340.

**Acct 311 Accounting for Business Decisions II** (2 cr). Use of accounting systems to support planning and decision-making in organizations; managing the firm's financial, human, and information resources; and business operating decisions. May include evening exams. Prereq: Acct 310. Coreq: Bus 343.

**Acct 315 Corporate Accounting and Reporting I** (3 cr). Preparation of general purpose financial statements for external users based on U.S. generally accepted accounting principles. Emphasis on transactions relating to financing and investing activities. Conceptual framework based instruction includes comparison with alternative treatments used in other countries and under U.S. tax code. May include evening exams. Prereq: Acct 310.

**Acct 381 Accounting for Managers and Investors** (3 cr). Not open for cr to College of Business & Economics majors. Development of knowledge and skills relating to the use of accounting information to enhance decision making. May involve some evening exams. Carries no credit after Acct 311. Prereq: Acct 201 and 202, or Acct 205.

**Acct 400 (s) Seminar** (cr arr). Prereq: perm.

**Acct 403 (s) Workshop** (cr arr). Prereq: perm.

**Acct 404 (s) Special Topics** (cr arr). Prereq: perm.

**Acct J405/J505 (s) Professional Development** (cr arr). Credit earned in these courses will not be accepted toward graduate degree programs. Prereq: perm.

**Acct 414 Corporate Accounting and Reporting II** (3 cr). Continuation of Acct 315. Covers more advanced topics in the preparation of general purpose financial statements for external users according to US GAAP. Includes accounting database research. May include evening exams. Prereq: Acct 315.

**Acct J415/J515 Advanced Financial Accounting & Reporting** (3 cr). In-depth coverage of selected topics in financial accounting designed to introduce students to applied research in the technical literature and enhance students' ability to interpret and apply accounting standards promulgated by official standard setting entities. May include evening exams. Additional class meetings, projects, and/or assignments required for graduate credit. Prereq: Acct 315.

**Acct J430/J530 Accounting for Public Sector Entities** (3 cr). Conceptual and procedural issues involving accounting, reporting, and auditing public sector organizations; topics include state and local governmental accounting principles, GASB/FASB jurisdiction over not-for-profit organizations, federal financial and performance auditing standards, and relevant current issues. Additional class meetings, projects, and/or assignments required for graduate credit. May include evening exams. Prereq: Acct 201 and 202, or Acct 205.

**Acct 483 Federal and State Taxes I** (3 cr). Income determination, deductions, accounting methods, sales of property, deferral of tax, taxation of the individual, tax research, with primary emphasis on tax planning; the case method is used. May include evening exams. Prereq: Acct 201 and 202, or Acct 205.

**Acct J484/J584 Federal and State Taxes II** (3 cr). Taxation of corporations and partnerships with emphasis on tax planning, tax research; the case method is used. Additional class meetings, projects, and/or assignments required for graduate credit. May include evening exams. Prereq: Acct 483.

**Acct J485/J585 Estate Planning** (3 cr). Gift and estate tax consequences on property transfer during life and at death, tax research, and estate planning and personal financial planning. Additional class meetings, projects, and/or assignments reqd for grad cr. May include evening exams. Recommended Preparation: Acct 484/584. Prereq: Acct 483. (Spring only)

**Acct J486/J586 Accounting for Management Decision Making and Control** (3 cr). Synthesis of managerial accounting skills and knowledge through study of current managerial accounting topics beyond those offered in Acct 310 - Acct 311. Additional class meetings, projects, and/or assignments required for graduate credit. May include evening exams. Prereq: Acct 311. (Spring only).

Acct **492 Auditing and Controls** (3 cr). Value of the audit, concepts of attestation and relevant reporting, theories of evidence, development of risk analysis approach to auditing, with emphasis on internal and performance auditing; documentation and understanding of internal control structure, environment, system design, procedures and testing. May include evening exams. Prereq: Acct 275 and 315.

Acct **497 (s) Practicum in Tutoring** (1 cr, max 2). Tutorial services performed by advanced students under faculty supervision. Graded P/F. Prereq: perm.

Acct **498 Accounting Internship Program** (1-3 cr, max 3). Formalized learning experience in an actual work setting. Students work within an accounting related field (accounting, auditing, and taxation) and commit to a minimum of 50 hours of direct supervised work for each semester credit. May include evening exams. This course does not count as an undergraduate accounting elective. Graded P/F. Prereq: Sr status.

Acct **499 (s) Directed Study** (cr arr). Individual sections may be graded P/F. Prereq: perm.

Acct **500 Master's Research and Thesis** (1-6 cr, max 6). Prereq: perm.

Acct **501 (s) Seminar** (cr arr). Prereq: perm.

Acct **502 (s) Directed Study** (cr arr). Individual sections may be graded P/F. Prereq: perm.

Acct **504 (s) Special Topics** (cr arr). Prereq: perm.

Acct **505 (s) Professional Development** (cr arr). See Acct J405/J505.

Acct **515 Advanced Financial Accounting & Reporting** (3 cr). See Acct J415/J515.

Acct **530 Accounting for Public Sector Entities** (3 cr). See Acct J430/J530.

Acct **561 Comparative Accounting Theory** (3 cr). Seminar on comparative accounting theory and practice including the role of accounting information in financial markets and the impact of those markets on accounting disclosures; introduction to empirical accounting research, the role of standard setting entities, international harmonization of accounting and auditing standards, globalization of business operations, and fluctuations in currency exchange rates. Prereq: Acct 315. (Fall only).

Acct **570 Advanced Accounting Systems Analysis and Controls** (3 cr). Emphasis on the role of computer and information technology in the development, analysis, and operation of accounting information systems; includes advanced coverage of accounting transaction cycles, accounting systems planning and analysis, accounting system design, accounting systems implementation and operation, and the accounting system internal control structure. May include evening exams. Prereq: Acct 275. Coreq: Acct 492. (Fall only).

Acct **582 Cost Management Systems** (3 cr). Not for accounting majors. Carries no credit toward master's degree in accounting. Design and use of cost management systems to support decision making and influence behavior; includes the economics of costs to processes, products, and customers; activity-based cost management; cost estimation; performance measurement; capital budgeting; and project budget statements. May involve evening exams. Prereq: Acct 202 or 205, and Engr 360 or Bus 301.

Acct **584 Federal and State Taxes II** (3 cr). See Acct J484/J584.

Acct **585 Estate Planning** (3 cr). See Acct J485/J585.

Acct **586 Accounting for Management Decision Making and Control** (3 cr). See Acct J486/J586.

Acct **590 Advanced Auditing Seminar** (3 cr). Independent auditor's role, legal responsibilities, and code of conduct; concepts, standards, and methods in audit judgment formulation; includes statistical and other sampling methods and EDP auditing techniques. Prereq: Acct 492 and 570. (Spring only).

Acct **592 Financial Accounting and Reporting Seminar** (3 cr). Accounting for complex modern business transactions including consolidations, partnerships, and financial instruments; students are expected to conduct research in the professional literature and document their findings and conclusions in cases where there may be no authoritative guidance; cases are considered from the perspective of the reporting entity, its auditors, the users of the financial statements and other stakeholders. Prereq: Acct 515 and 561. (Spring only).

Acct **598 (s) Internship** (1-3 cr, max 3). Career relevant learning experience in actual work setting with professional-level responsibilities. Students work within an accounting related field (accounting, auditing, and taxation) and commit to a minimum of 50 hours of direct supervised work for each semester credit. A paper documenting relevance of work experience and a presentation to undergraduate accounting students may be required.

Acct **599 (s) Non-thesis Master's Research** (1-6 cr, max 6). May count only 3 cr toward degree. Student works with individual professor to design a research study, collect and analyze data, and prepare written report. Prereq: at least one course in research methodology and perm.

