

COURSE  
DESCRIPTIONS

- ART 4313 Advanced Illustration** **Three hours**  
Designed to challenge students to further develop earlier illustration techniques and to introduce several advanced techniques, emphasis is on the production of professional portfolio-quality illustrations. Prerequisite: ART 3463  
Offered fall semester (even-numbered years)
- ART 4403 Publication Design** **Three hours**  
Principles and practice of design as related to the unique problems of publishing, incorporating work on magazines, newspapers, newsletters, and annual reports. Prerequisites: ART 2263, 2503  
Offered spring semester
- ART 4413 Advanced Graphic Design** **Three hours**  
An individual study course involving major graphic design projects for actual clients. Prerequisite: ART 2263, 2503  
Offered fall semester
- ART 4423 Senior Internship/Design Project** **Three hours**  
A minimum of 135 hours of on-the-job work experience in a creative position/business. Internships must be pre-approved by the student's advisor. When appropriate, a student may satisfy the requirements of this course through working on a major project to be determined with the consent of the advisor. Prerequisite: ART 4313 or ART 4413  
Offered each semester
- ATG (Accounting)**
- ATG 1163 Accounting for Decision Making** **Three hours**  
Survey of financial and managerial accounting for majors outside the Division of Business. The focus is on understanding the meaning of numbers in financial statements, their relationship to each other, and how they are used in evaluating, decision making, planning, and control.  
Offered spring semester
- ATG 1173 Financial and Managerial Accounting I** **Three hours**  
Study of accounting principles and reporting needs of the sole proprietorship, partnership, and corporate forms of business. Topics include the accounting cycle, internal control, asset and liability valuation, and capital stock transactions.  
Offered fall semester
- ATG 1183 Financial and Managerial Accounting II** **Three hours**  
A continuation of ATG 1173. Study of basic concepts of management accounting, planning and control, management decision making, just-in-time operating, activity-based-costing, and financial statement analysis. Prerequisite: ATG 1173  
Offered spring semester
- ATG 2103 Intermediate Accounting I** **Three hours**  
An in-depth study of accounting concepts and procedures relating to assets. Prerequisite: ATG 1183  
Offered fall semester
- ATG 2113 Intermediate Accounting II** **Three hours**  
Advancing topics in accounting, including in-depth study of liabilities and equities, income determination, and financial reporting. Prerequisite: ATG 2103  
Offered spring semester

**ATG 3143 Comparative International Accounting** **Three hours**

A study of accounting principles and practices in countries with differing economic, social, political, and/or legal systems. Students gain exposure to theoretical models of social interaction as applied to the regulation and practice of accounting. Also included is a practical examination of reporting differences as evidenced in current financial reports of companies from different countries. Prerequisite: ATG 1183

Offered spring semester (odd-numbered years)

**ATG 3153 Income Tax Basics** **Three hours**

Examines laws and procedures that apply to federal income taxation of individuals, partnerships, S-corporations, and C-corporations. Students develop skills in doing tax returns, written and oral tax arguments, and tax issue recognition. Prerequisite: ATG 1183

Offered fall semester (odd-numbered years)

**ATG 3163 Advanced Tax Topics** **Three hours**

Introduction to estate tax, gift tax, and generation-skipping tax. Study of tax issues relating to formation and dissolution of partnerships and corporations. Prerequisite: ATG 1183

Offered spring semester (even-numbered years)

**ATG 3173 Cost Accounting** **Three hours**

Study of the cost cycle, job order costing, process costing, flexible budgeting, standard costs, direct costing, and non-manufacturing costs. Prerequisite: ATG 1183

Offered spring semester (odd-numbered years)

**ATG 3183 Non-profit Accounting** **Three hours**

Accounting for governmental units and non-profit organizations. Includes all the new pronouncements and the special rules for hospitals and universities. Emphasis on accounting to help management succeed in accomplishing organizational objectives. Prerequisite: ATG 1183

Offered fall semester (even-numbered years)

**ATG 3993 Accounting Internship** **Three hours**

Supervised learning involving accounting field experience in an accounting or business firm. Offered during the summer after the junior year. Arrangements for taking the course must be made with the intern coordinator in spring of the junior year and completed during the fall semester of the senior year. Prerequisite: junior standing

Offered fall semester

**ATG 4131, 4132, 4133 Selected Topics** **One to three hours**

A course offering students opportunities to study subjects of special interest. May be offered on a group basis in a classroom setting or as independent study under faculty supervision. Prerequisite: junior standing and consent of instructor.

Offered upon sufficient request

**ATG 4153 Auditing** **Three hours**

Study of auditing standards, professional conduct, legal liability of auditors, internal control, sampling, the nature of evidence, and auditing techniques necessary for an independent auditor to render an opinion on a company's financial statements. Prerequisite or core-requisite: ATG 2113

Offered spring semester (even-numbered years)

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**ATG 4163 Advanced Accounting** **Three hours**

Advanced study of accounting concepts and procedures. Includes partnerships, branches, business combinations, consolidated financial statements, multinational enterprises, segments, interim reports, and SEC reporting. Prerequisite: ATG 2113  
Offered fall semester (odd-numbered years)

**ATG 4203 Integrated General Ledger Applications** **Three hours**

Application of integrated accounting concepts using popular software. Involves data collection, entry, and reporting, and other problems such as procedures writing, communication, and transportation of data. Prerequisites: BUS 2113, ATG 2113  
Offered spring semester (odd-numbered years)

**BBL (Bible)**

**BBL 1013 Old Testament Survey** **Three hours**

A brief introduction to the history and message of the Old Testament. A general survey of the content of each book, and certain significant themes stressing relevance to Christian living.

Offered each semester

**BBL 1022 New Testament Survey** **Two hours**

A brief introduction to the history and message of the New Testament. A general survey of the content of each book and certain significant themes stressing relevance to Christian living. May be expanded to a three-hour module, 1023, for students in the Adult Education program only.

Offered each semester

**BBL 1083H Honors: Old Testament Survey** **Three hours**

A comprehensive introduction to the study of the Old Testament. The course introduces the student to the history and theology of the Old Testament, basic hermeneutical issues and book content, as well as relevant application to faith and life. Prerequisite: admission to the Honors Program or permission of the Honors Committee

Offered fall semester

**BBL 1093H Honors: New Testament Survey** **Three hours**

A comprehensive introduction to the study of the New Testament. The course introduces the student to the content of the books, a survey of history and theology of the New Testament period, basic apologetic issues, and relevant, practical implications for life and faith. Interactive class structure. Prerequisite: admission to the Honors Program or permission of the Honors Committee.

Offered spring semester

**BBL 2003**

See Adult and Continuing Education

**BBL 2223 Communicating the Christian Message** **Three hours**

A foundational course to provide tools for preaching, speaking, and presenting the Christian message in a variety of contexts using various media. Includes an introduction to theory for creating and delivering different forms of communication, as well as practical ideas and tips for using various media.

Offered fall semester