

Course Descriptions



Course descriptions are listed alphabetically by discipline with the exception of education courses. All education courses can be found together beginning on Page 120.

Within the course descriptions which follow are the abbreviations (F), (Alt F), (S), (Alt S), (Su) and (TBA). These are indications of semesters the course is generally offered. Departments may deviate from these occasionally. For specific scheduling refer to the current Class Schedule. (F) = Fall, (Alt F) = Alternate Fall, (S) = Spring, (Alt S) = Alternate Spring, (Su) = Summer, (TBA), = To Be Announced

Accounting (ACCT)

ACCT 211 Introduction to Managerial Accounting (3). This introductory course is concerned with the use of financial and related information by managers and other persons inside specific organizations to make strategic, organizational, and operational decisions. Prerequisites: BUS 151; MATH 107 or equivalent. (F, S)

ACCT 212 Introduction to Financial Accounting (3). Fundamental accounting principles and concepts, procedures in data accumulation and presentation, and preparation of financial statements, types of business entities, and financing business entities. Prerequisites: ACCT 211; MATH 119. (F, S)

ACCT 305 Intermediate Accounting I (3). Theory pertaining to assets, liabilities, the balance sheet, and income statement and retained earnings statement. Prerequisites: ACCT 211, 212. (F)

ACCT 306 Intermediate Accounting II (3). Accounting for inventories, property, depreciation, intangible assets, current and long-term liabilities bonds. Prerequisite: ACCT 305. (S)

ACCT 307 Intermediate Accounting III (3). Accounting for costs bonds, corporate capital, earnings per share and statement of cash flows. Prerequisite: ACCT 306. (F)

ACCT 311 Cost Accounting (3). Accounting for costs of products and services; cost analysis and estimation; relevant costs for planning, controlling and decision making. Prerequisites: ACCT 211, 212; STAT 213. (S)

ACCT 342 Governmental Accounting (3). Fundamental principles of accounting relating to governmental-type entities, account classification, and financial statement preparation and requirements. Prerequisite: ACCT 305. (TBA)

ACCT 371 Income Tax Accounting: Individual (3). Federal income tax laws and regulations and related accounting problems; preparation of returns for individuals. Prerequisite: ACCT 211. (F)

ACCT 400 Accounting Information Systems Theory (3). Introduction to the design and creation of accounting information systems with emphasis on control and reporting in a computerized environment. Prerequisites: ACCT 211, 212; BUS 151; CIS 151. (F)

ACCT 401 Advanced Accounting I (3). Accounting for mergers, acquisitions, and combinations, and preparation of consolidated financial statements. Prerequisite: ACCT 307. (TBA)

ACCT 421 Internal Auditing (3). Procedures and practices in the verification of amounts and records in the preparation of audit reports within the business entity. Prerequisites: ACCT 305; STAT 213. (TBA)

ACCT 422 Auditing (3). Standards for planning and conducting audits and other types of examinations of financial statements, working paper content and form, auditors' opinions on financial statements, and ethics of the profession. Prerequisites: ACCT 307; STAT 213. (S)

ACCT 475 Income Tax Accounting: Corporations, Partnerships, and Fiduciaries (3). Federal income tax laws and regulations; related accounting problems for partnerships, corporations and fiduciaries. Prerequisite: ACCT 371. (TBA)

ACCT 476 Tax Research and Planning (3). Use of research tools in a professional tax library, tax planning and tax consequences of various forms of business organizations. Prerequisite: ACCT 371. (TBA)

ACCT 481 Theory of Accounting (3). Use of the AICPA Bulletins, AAA Statements and the FASB Statements to review the development of accounting theory. Prerequisites: ACCT 306. (TBA)

ACCT 489 Internship (1-3). Minimum of eight weeks on-the-job experience related to the student's major. Daily journal and a written report relating the work experience to the student's education are required. Grading is satisfactory/unsatisfactory. (Will not count as an Accounting elective.) Prerequisite: ACCT 305. (TBA)

ACCT 491 Directed Study (1-3). Independent study. (May be repeated for a maximum of 4 hours) Prerequisite: ACCT 306. (TBA)

ACCT 493 Topics in Accounting (1-3). As announced. (May be repeated for a maximum of 6 hours with consent of instructor.) Prerequisite: ACCT 306. (TBA)

Agriculture (AG)

AG 101 Animal Science (3). Livestock and meat industry; problems of feeding management; development of basic skills in cattle, sheep and swine selection. (F)

AG 102 Dairy Science (3). Dairy breeds, secretion of milk, composition, and food value of milk, importance of quality in dairy products; breeding, feeding; marketing and management in dairy products. (TBA)

AG 103 Orientation and Careers (1). An introduction to the field of agriculture and the many career opportunities within the discipline. (F)

AG 110 Varsity Rodeo (1). Rodeo practices pertaining to National Intercollegiate Rodeo Association for the nine standard rodeo events. Prerequisite: consent of instructor. (F)

AG 111 Rodeo Techniques (1). A continuation of AG 110 Varsity Rodeo, focusing on rodeo practices pertaining to National Intercollegiate Rodeo Association for the nine standard rodeo events. Prerequisite: consent of instructor. (S)

AG 121 Horse Production and Management (3). An introduction to the equine industry. Functional anatomy, feeding, nutrition, and health management of the horse. (TBA)

AG 202 Introduction to Agricultural Education (1). An introduction to teaching agriculture with emphasis on opportunities for graduates and expectations of the ENMU Teacher Education Program. Emphasis placed on history, pedagogy and youth program organization. Prerequisite: successful completion of 7 hours of agriculture core curriculum (F).

AG 203 Crop Science (3). Introduction to the major food, feed fiber and specialty crops grown in New Mexico and the US. Emphasis on biology, physiology, genetics, culture and management. Concurrent enrollment: AG 203L. (S)