### For UGCC Review, 4/6/07

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</table>
This course is available for student registration only after the approval process has been completed.

SUBJECT EAC  
COURSE NO. 3211  
CREDIT HOURS 3  
TERM TO BE ADDED TO THE FILE Spring 2008  
CLASS HOURS 45 hours  
LECTURE HOURS  
LAB HOURS  
CONTACT HOURS (CEU ONLY)  
DEPARTMENT Distance Learning  
SCHEDUETYPE Virtual Classroom (H)  
COLLEGE OF AERONAUTICS-23  
COLLEGE OF BUSINESS-24  
COLLEGE OF ENGINEERING-01  
COLLEGE OF PSYCHOLOGY AND LIBERAL ARTS-25  
COLLEGE OF SCIENCE-26  
UNIVERSITY COLLEGE EXTENDED STUDIES-27  
COMPUTER TITLE Restricted to 25 characters, including spaces  Intermediate Accounting 1  
CATALOG TITLE Intermediate Accounting 1  
CATALOG DESCRIPTION OF COURSE Limited to 350 characters, including spaces  
Studies the development of generally accepted accounting principles and valuation models in their application to financial statement presentations. Includes in-depth coverage of the preparation and use of accounting information based on current accounting standards of financial accounting.  
In addition, you may attach a course syllabus and/or more detailed description.  
GRADES TO BE ISSUED  
A, B, C, D, F  
A, B, C, D, F, CEU  
CEU  
S, U  
P, F  
Other  
ADDITIONAL RESTRICTION For BANNER enforcement, restricted to students enrolled in University Alliance (U)  
If this course replaces a course currently offered in EBISS, please indicate old course information  
SUBJECT Alpha Prefix (e.g., CS)  ACC  
COURSE NO. (e.g., 1301) 301  
APPROVALS: Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.  
Originate  
Date  
Chair, Graduate Council  
Date  
OR  
Department Head/Program Chair  
Date  
Chair, Undergraduate Curriculum Committee  
Date  
CATALOG DIRECTOR  
Date  
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150 West University Boulevard, Melbourne, FL 32901-6975 • (321) 674-8114 • Fax (321) 674-7827  
RG-271-3001
EAC3211   Intermediate Accounting 1
Credit Hours: 3
PreReq: EAC2212 Principles of Accounting 2

Course Description:
Studies the development of generally accepted accounting principles and valuation models in their application to financial statement presentations. Includes in-depth coverage of the preparation and use of accounting information based on current accounting standards of financial accounting.

Objectives:
1. Explain the role of accounting standards and describe the role of the FASB, SEC, AICPA, AAA and the IRS in determining standards and policies in financial reporting
2. Explain the significance of the FASB’s conceptual framework in outlining the qualities of good accounting information, defining terms and providing guidance about appropriate recognition, measurement and reporting
3. Illustrate the following steps in the accounting cycle: analyze transactions, record and post journal entries, prepare adjusting entries, prepare financial statements, and prepare closing entries
4. Describe the specific elements of the balance sheet (assets, liabilities, and owner’s equity) and prepare a classified balance sheet including the additional balance sheet disclosures made in the notes to the financial statements
5. Explain how income is measured, including the revenue recognition and expense matching concepts, and describe the specific components of an income statement
6. Compute comprehensive income and prepare a statement of stockholders’ equity
7. Prepare a complete statement of cash flows (using both the direct and indirect methods) and provide the required supplemental disclosures
8. Assess a firm’s financial strength by analyzing the relationships among cash flows from operating, investing and financing activities and by computing financial ratios based on cash flow data
9. Identify the factors that motivate earnings management and list the common techniques used to manage earnings
10. Prepare journal entries to record sales revenue, including the accounting for notes receivable, bad debts and warranties, and recognize the appropriate disclosures for presenting sales and receivables in the financial statements
11. Discuss the composition, management and control of cash, including the use of a bank reconciliation
12. Explain the primary criteria for revenue recognition and apply revenue recognition concepts
13. Record journal entries for long-term construction contracts using percentage-of-completion and completed-contract methods
14. Record journal entries for long-term service contracts using the proportional performance method
15. Compute total acquisition cost and apply the four basic inventory valuation methods (specific identification, average cost, FIFO, and LIFO) using both periodic and perpetual inventory systems
16. Illustrate the concepts of the gross profit method for estimating inventory and the lower-of-cost-or-market rule to reflect declines in the market value of inventory
17. Apply present value concepts to the accounting for long-term debts
18. Account for short-term debt obligations, including those expected to be refinanced, and describe the purpose of lines of credit.
19. Identify the various types of bonds, compute the price of a bond issue, and account for the issuance, interest, and redemption of bonds, including the required disclosure in the notes to financial statements.

Tentative Course Outline:
1. Financial Accounting and Accounting Standards
3. The Accounting Information System
4. Income Statement and Related Information
5. Income Statement and Related Information, Part 2
6. Revenue Recognition
10. Accounting and the Time Value of Money
11. Accounting and the Time Value of Money, Part 2
12. Cash and Receivables
13. Cash and Receivables, Part 2
14. Valuation of Inventories: A Cost Basis Approach
15. Valuation of Inventories, Part 2
16. Inventories: Additional Valuation Issues
17. Inventories: Additional Valuation Issues, Part 2
18. Inventories, Additional Valuation Issues, Part 3
19. Review Exam


Grading:
Quizzes (4) 20%
FARS cases (4) 20%
Discussion board posting (4) 20%
Homework (10) 20%
Exams (2) 20%

Grade Scale:
A 90-100
B 80-89
C 70-79
D 60-69
F 0-59
Florida Institute of Technology

ADDING A NEW COURSE TO THE CURRICULUM

This course is available for student registration only after the approval process has been completed.

SUBJECT: EAC  
COURSE NO.: 3212  
CREDIT HOURS: 3  
TERM TO BE ADDED TO THE FILE: Spring 2008

CLASS HOURS: 45 hours  
LECTURE HOURS:  
LAB HOURS:  
CONTACT HOURS (CEU ONLY):  

DEPARTMENT: Distance Learning

SCHEDULE TYPE: Virtual Classroom (H)

☐ COLLEGE OF AERONAUTICS–23  
☐ COLLEGE OF BUSINESS–24  
☐ COLLEGE OF ENGINEERING–01  
☐ UNIVERSITY COLLEGE EXTENDED STUDIES–27

COMPUTER TITLE: Restricted to 25 characters, including spaces
Intermediate Accounting 2

CATALOG TITLE: Intermediate Accounting 2

CATALOG DESCRIPTION OF COURSE: Limited to 350 characters, including spaces

Continues EAC 3211. Includes the valuation of liabilities and equities, revenue realization, accounting changes, income taxes, leases and financial statement disclosures.

In addition, you may attach a course syllabus and/or more detailed description.

RESTRICTIONS
☐ Prerequisite: EAC 3211
☐ Corequisite: Course Number

☐ Prerequisite: Course Number
☐ Corequisite: Course Number

☐ Prerequisite: Course Number
☐ Corequisite: Course Number

GRADES TO BE ISSUED
☐ A, B, C, D, F
☐ A, B, C, D, F, CEU
☐ CEU
☐ S, U
☐ P, F
☐ Other

ADDITIONAL RESTRICTION: For BANNER enforcement, restricted to students enrolled in University Alliance (U)

If this course replaces a course currently offered in BISK please indicate old course information

SUBJECT: ACC  
COURSE NO.: (e.g., 1301) 302

APPROVALS: Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.

Originator: Date: 3-30-07

Chair, Graduate Council: Date:

OR

Dean or Associate Dean: Date: 3/30/07

Chair, Undergraduate Curriculum Committee: Date:

Catalog Director: Date:

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RG-211.5006
EAC3212 Intermediate Accounting 2  
Credit Hours: 3  
PreReq: EAC3211 Intermediate Accounting 1

Course Description:  
Continues EAC 3211. Includes the valuation of liabilities and equities, revenue realization, accounting changes, income taxes, leases and financial statement disclosures.

Objectives:  
1. Account for the issuance of stock for cash, on a subscription basis, and in exchange for noncash assets or for services.  
2. Account for the repurchase of stock (using both the cost and par value methods) and for the issuance of stock rights and stock options.  
3. Account for cash dividends, property dividends, small and large stock dividends, and stock splits.  
4. Prepare a statement of changes in stockholders' equity.  
5. Account for non current operating asset acquisitions, using various special arrangements, including deferred payment, self-construction, basket purchase, and as part of an acquisition of an entire company.  
6. Compute annual depreciation expense using straight-line, accelerated, use-factor, and group depreciation methods and indicate how changes in estimate will affect the computation.  
7. Identify the issues impacting proper recognition of amortization or impairment for intangible assets.  
8. Account for the sale of depreciable assets in exchange for cash and in exchange for other depreciable assets.  
9. Account for debt and equity securities, including the purchase, the change in value, the transfer of securities between categories, and the sale of these securities.  
10. Account for both capital and operating leases from the standpoint of both lessor and lessee.  
11. Prepare and interpret the lease disclosures required of both lessees and lessors.  
12. Compute the amount of deferred tax liabilities and assets and determine the effects of future tax rates on these tax assets/liabilities.  
13. Account for payroll, payroll taxes and compensated absences.  
14. Compute the periodic pension expense and prepare the required pension disclosures.  
15. Account for the following types of derivatives: swaps, forwards, futures and options.  
16. Apply the rules for contingent items to the areas of lawsuits and environmental liabilities.  
17. Prepare the necessary supplemental disclosures of financial information by product line and by geographic area.  
18. Identify the difficulties encountered when preparing interim reports.  
19. Compute basic earnings per share and diluted earnings per share and explain the disclosure requirements associated with these computations.
20. Explain the difference between a change in accounting estimate and a change in accounting principle and compute the necessary adjustments for a change in accounting principle.

21. Identify the various types of errors that can occur in the accounting process and be able to correct errors when necessary.

22. Analyze financial statements using common size financial statements and financial ratios.

Tentative Course Outline:
1. Current Liabilities
2. Current Liabilities, Part 2
3. Long-Term Liabilities
4. Investments
5. Investments, Part 2
6. Investments, Part 3
7. Stockholders’ Equity
8. Stockholders’ Equity, Part 2
9. Dilutive Securities & Earnings Per Share
10. Dilutive Securities & Earnings Per Share, Part 2
11. Deferred Income Taxes
12. Deferred Income Taxes, Part 2
13. Pensions & Post-retirement Benefits
15. Leases
16. Leases, Part 2

Texts: Intermediate Accounting w/ Business and Company Resource Center access card.
16th Ed. Skousen, Stice, and Stice.

Grading:
Graded homework (10) 20%
Discussion board posting (10) 20%
Quizzes (4) 20%
Project 20%
Exams (2) 20%

Grade Scale:
A 90-100
B 80-89
C 70-79
D 60-69
F 0-59
Florida Institute of Technology

Adding a New Course to the Curriculum

This course is available for student registration only after the approval process has been completed.

Subject: EAC  
Course No.: 3214  
Credit Hours: 3  
Term to Be Added to the File: Spring 2008

Class Hours: 45 hours  
Lecture Hours:  
Lab Hours:  
Contact Hours (CEU Only):  

Department: Distance Learning  
Schedule Type: Virtual Classroom (H)

☐ College of Aeronautics-23  
☐ College of Psychology and Liberal Arts-25  
☐ College of Business-24  
☐ College of Science-26  
☒ University College Extended Studies-27

Computer Title: Restricted to 25 characters, including spaces. Accounting Info Systems

Catalog Title: Accounting Information Systems

Catalog Description of Course: Limited to 350 characters, including spaces. Covers the principles involved in establishing an accounting information system. Includes source documents, internal controls and the interfaces needed for managerial control of the business. Studies the integration of managerial accounting information needs with the design and implementation of systems.

In addition, you may attach a course syllabus and/or more detailed description.

Restrictions:  
☒ Prerequisite: EAC 2212  
☐ Corequisite: Course Number

☐ Prerequisite: Course Number  
☐ Corequisite: Course Number

☐ Prerequisite: Course Number  
☐ Corequisite: Course Number

Grades to Be Issued:  
☐ A, B, C, D, F  
☐ A, B, C, D, F, CEU  
☐ CEU  
☐ S, U  
☐ P, F  
☐ Other

Additional Restriction: For BANNER enforcement, restricted to students enrolled in University Alliance (U)

If this course replaces a course currently offered in Risk, please indicate old course information.

Subject: ACC  
Course No.: 303

Approvals: Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.

Originator:  
Date: 3/30/07

Chair, Graduate Council:  
Date:

Chair, Undergraduate Curriculum Committee:  
Date:

Catalog Director:  
Date:

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RS-271-2001
EAC3214    Accounting Information Systems
Credit Hours: 3
PreReq: EAC2212 Principles of Accounting 2

Course Description:
Covers the principles involved in establishing an accounting information system. Includes source documents, internal controls and the interfaces needed for managerial control of the business. Studies the integration of managerial accounting information needs with the design and implementation of systems.

Objectives:
1. Define accounting and management information systems and flowchart various accounting systems
2. Define and flowchart basic transaction cycles including the general ledger, revenue, expenditure, and resource allocation
3. Develop and understanding of the use and implementation of internal controls in accounting systems
4. Develop and understanding of systems auditing
5. Understand how information systems relate to electronic commerce, electronic security, web commerce, internet security, network security, statistical sampling, artificial intelligence, EDI, databases, and data encryption
6. Develop and understanding of Enterprise Resource Planning (ERP) approach to accounting information systems to allow for more precise planning, forecasting, and monitoring

Tentative Course Outline:
1. Information System: An Accountant’s Perspective
2. Intro to Transaction Processing
3. Ethics Fraud & Internal Control
4. Revenue Cycle
5. Expenditure Cycle: Purchases & Cash Disburse
6. Expenditure Cycle: Payroll
7. Conversion Cycle
8. General Ledger & Reporting
9. Database Management Systems
10. REA Approach to business modeling
11. Enterprise Resource Solutions
12. Electronic Commerce Systems
14. Construct, Deliver & Maintain Systems Projects
15. Controlling Computer-Based Info Systems
17. Information Systems Auditing & Assurance

Grading:
Case studies (5) 30%
Graded homework (10) 30%
Quizzes (4) 20%
Exams (2) 20%

Grade Scale:
A  90-100
B  80-89
C  70-79
D  60-69
F  0-59
Florida Institute of Technology

ADDING A NEW COURSE TO THE CURRICULUM

This course is available for student registration only after the approval process has been completed.

SUBJECT: EAC  
COURSE NO.: 3331  
CREDIT HOURS: 3  
TERM TO BE ADDED TO THE FILE: Spring 2008

CLASS HOURS: 45 hours  
LECTURE HOURS:  
LAB HOURS:  
CONTACT HOURS (CEU ONLY):  

DEPARTMENT: Distance Learning  
SCHEDULE TYPE: Virtual Classroom (H)

☐ COLLEGE OF AERONAUTICS-23  
☐ COLLEGE OF PSYCHOLOGY AND LIBERAL ARTS-25
☐ COLLEGE OF BUSINESS-24  
☐ COLLEGE OF SCIENCE-26  
☒ UNIVERSITY COLLEGE EXTENDED STUDIES-27

COMPUTER TITLE: Restricted to 25 characters, including spaces  
Cost Accounting

CATALOG TITLE: Cost Accounting

CATALOG DESCRIPTION OF COURSE: Limited to 300 characters, including spaces

Studies relevant costs for managerial decision-making. Includes cost accounting fundamentals used in managerial control functions.

In addition, you may attach a course syllabus and/or more detailed description.

REQUIREMENTS  ☒ Prerequisite: EAC 2212  
☐ Corequisite: Course Number  

☐ Prerequisite: Course Number  
☐ Corequisite: Course Number

☐ Prerequisite: Course Number  
☐ Corequisite: Course Number

GRADES TO BE ISSUED  
☒ A, B, C, D, F  
☐ A, B, C, D, F, CEU  
☐ CEU  
☐ S, U  
☐ P, F  
☐ Other

ADDITIONAL RESTRICTION: For BANNER enforcement, restricted to students enrolled in University Alliance (U)

If this course replaces a course currently offered in BISK please indicate old course information

SUBJECT: Alpha Prefix (e.g., CS)  
ACC  
COURSE NO.: (e.g., 1303) 331

APPROVALS: Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.

Orignator: Date: 03-30-07

Chair, Graduate Council: Date:

Orignator: Date: 3/30/07

Chair, Undergraduate Curriculum Committee: Date:

CATALOG DIRECTOR: Date:

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REGISTRAR'S USE ONLY:

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BG-2015-001
EAC3331 Cost Accounting
Credit Hours: 3
PreReq: EAC2212 Principles of Accounting 2

Course Description:
Studies relevant costs for managerial decision-making. Includes cost accounting fundamentals used in managerial control functions.

Objectives:
1. Describe and give examples of the different definitions of cost – product, period, direct, indirect, opportunity, sunk, committed, fixed, variable, mixed, absorption, throughput
2. Apply the innovations of cost accounting using strategic goals, activity-based costing, quality management, just-in-time inventories, and the value chain, and the tradition uses of process and job costing
3. Analyze customer profitability and cost and budget variances
4. Use cost-volume analysis to apply what if scenarios to management decision making
5. Use various cost estimation techniques, including simple and multiples regression to project or predict revenues or costs
6. Apply various capital budgeting techniques to long term decision making for the investment in long term assets

Tentative Course Outline:
1. Cost Accounting: Information for Decision Making
2. Non-financial and Multiple Measures of Performance
3. Cost Concepts and Behavior
5. Cost Estimation
6. Fundamentals of Product and Service Costing
7. Job Costing
8. Process Costing
9. Activity-Based Costing
10. Fundamentals of Cost Management
11. Service Department and Joint Cost Allocation
12. Fundamentals of Management Control Systems
13. Planning and Budgeting
14. Business Unit Performance Measurement
15. Transfer Pricing
16. Fundamentals of Variance Analysis
17. Additional Topics in Variance Analysis

Grading:
Graded homework (15) 30%
Quizzes (4) 20%
Project 20%
Exams (2) 30%

Grade Scale:
A 90-100
B 80-89
C 70-79
D 60-69
F 0-59
Florida Institute of Technology

ADDING A NEW COURSE TO THE CURRICULUM

This course is available for student registration only after the approval process has been completed.

SUBJECT: EAC
COURSE NO.: 3332
CREDIT HOURS: 3
TERM TO BE ADDED TO THE FILE: Spring 2008
(CLASS HOURS: 45 hours
LECTURE HOURS: __________
LAB HOURS: __________
CONTACT HOURS: __________

DEPARTMENT: Distance Learning
SCHEDULE TYPE: Virtual Classroom (H)

☐ COLLEGE OF AERONAUTICS-23
☐ COLLEGE OF PSYCHOLOGY AND LIBERAL ARTS-25
☐ COLLEGE OF BUSINESS-24
☐ COLLEGE OF SCIENCE-26
☒ UNIVERSITY COLLEGE EXTENDED STUDIES-27

COMPUTER TITLE: Restricted to 25 characters including spaces
Advanced Cost Accounting

CATALOG TITLE: Advanced Cost Accounting

CATALOG DESCRIPTION OF COURSE: Limited to 350 characters including spaces
Continues EAC 3331. Emphasizes measurements for decision-making and strategic planning. Includes cost analysis, capital budgeting, activity-based costing and other advanced cost accounting and managerial decision topics. Requires computer spreadsheet skills and a large quantity of outside reading.

In addition, you may attach a course syllabus and/or more detailed description.

REQUIREMENTS:
☒ Prerequisite: EAC 3331
☐ Corequisite: __________

GRADES TO BE ISSUED:
☐ A, B, C, D, F
☐ A, B, C, D, F, CEU
☐ CEU
☐ S, U
☐ P, F
☐ Other

ADDITIONAL RESTRICTION: For BANNER enforcement, restricted to students enrolled in University Alliance (U)

If this course replaces a course currently offered in BISK, please indicate old course information.

SUBJECT: AlphaNumeric (e.g., CSS)
COURSE NO. (e.g., 1201): 332

APPROVALS: Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.

Originator
Date
Chairs, Graduate Council
Date

Department Head, Program Chair
Date
Or
Chairs, Undergraduate Curriculum Committee
Date

Dean or Associate Dean
Date

CATALOG DIRECTOR
Date

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SCADERI: __________
SCAEFL: __________
SCAINE: __________
SCABFE: __________
SCRABR: __________
Operator Init: __________
Date: __________

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EAC3332 Advanced Cost Auditing
Credit Hours: 3
PreReq: EAC3331 Cost Accounting

Course Description:
Continues EAC 3331. Emphasizes measurements for decision-making and strategic planning. Includes cost analysis, capital budgeting, activity-based costing and other advanced cost accounting and managerial decision topics. Requires computer spreadsheet skills and a large quantity of outside reading.

Objectives:
1. Apply the theory of constraints to a case situation using the models outlined in the supplemental reading
2. Use the models for managerial decision-making in budgeting, cash management, profitability analysis, strategic planning and balanced scorecards
3. Use models for inventory costing and control and in just-in-time inventories and backflush accounting
4. Use models in determining how costs behave and how they can be predicted using regression analysis and other techniques
5. List the multinational considerations for cost accounting especially for transfer pricing
6. Allocate cost of support departments to the operations departments in both manufacturing and non-manufacturing firms.

Tentative Course Outline:
2. Overview of Financial Statements
3. Introduction to Financial Statement Analysis
4. The Balance Sheet
5. The Income Statement
6. The Statement of Cash Flows
7. Revenue Cycle: Sales, Receivables and Cash
8. Cost of Goods Sold and Inventory
9. Expenditure Cycle: Other Operating Items
10. Investments in Operating Assets
11. Investments in Securities
12. Financing with Debt

Texts: COST ACCOUNTING - A MANAGERIAL EMPHASIS - 12TH ED, HORNGREN
THE GOAL: A PROCESS OF ONGOING IMPROVEMENT - 3RD ED, GOLDRATT
NECESSARY BUT NOT SUFFICIENT, GOLDRATT
Grading:
Graded homework (16) 32%
Quizzes (8) 24%
Discussion board postings (10) 10%
Case analysis 14%
Exam 20%

Grade Scale:
A  90-100
B  80-89
C  70-79
D  60-69
F  0-59
Florida Institute of Technology

This course is available for student registration only after the approval process has been completed.

SUBJECT EAC COURSE NO. 4401 CREDIT HOURS 3 TERM TO BE ADDED TO THE FILE Spring 2008

CLASS HOURS 45 hours LECTURE HOURS CONTACT HOURS (CEU ONLY) 

DEPARTMENT Distance Learning SCHEDULE TYPE Virtual Classroom (H)

☐ COLLEGE OF AERONAUTICS-23 ☐ COLLEGE OF PSYCHOLOGY AND LIBERAL ARTS-25
☐ COLLEGE OF BUSINESS-24 ☐ COLLEGE OF SCIENCE-26
☐ COLLEGE OF ENGINEERING-01 ☒ UNIVERSITY COLLEGE EXTENDED STUDIES-27

COMPUTER TITLE Restricted to 25 characters, including spaces Advanced Accounting

CATALOG TITLE Advanced Accounting

CATALOG DESCRIPTION OF COURSE Limited to 350 characters, including spaces

Covers accounting principles for partnerships, mergers, acquisitions and consolidations. Includes the worksheet analysis of consolidation principles and introduces international accounting and fund accounting.

In addition, you may attach a course syllabus and/or more detailed description.

REQUIREMENTS ☒ Pre-requisite EAC 3302 ☐ Corequisite Course Number

☐ Pre-requisite ☐ Corequisite Course Number

GRADES TO BE ISSUED ☒ A,B,C,D,F ☐ A,B,C,D,F,CEU
☐ CEU ☐ S,U ☐ P,F ☐ Other

ADDITIONAL RESTRICTION For BANNER enforcement, restricted to students enrolled in University Alliance (U)

If this course replaces a course currently offered in BISK, please indicate old course information

SUBJECT Alpha Prefix (e.g., CS) ACC COURSE NO. (e.g., 1301) 401

APPROVALS: Upon completion of appropriate department approval, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.

Originator Date

Chair Graduate Council Date

OR

Chair Undergraduate Curriculum Committee Date

CATALOG DIRECTOR

REGISTRAR'S USE ONLY

These changes/edits have been made for the University/Extended Studies Catalog and entered into the BANNER term named above.

Catalog Director Date

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RG-271-5561
Course Description:
Covers accounting principles for partnerships, mergers, acquisitions and consolidations. Includes the worksheet analysis of consolidation principles and introduces international accounting and fund accounting.

Objectives:
1. Identify the major reasons firms combine and indicate the factors used to determine the price and the method of payment for a business combination.
2. Calculate an estimate of the value of goodwill to be included in an offering price.
3. Distinguish between the purchases and the pooling of interests methods of accounting for business combinations and explain why some firms preferred the pooling of interests.
4. Describe the valuation of assets, including goodwill, and liabilities acquired in a business combination accounted for by the purchase method.
5. Describe a leveraged buyout and the technique of platforming.
6. Explain the concept of control and the role of noncontrolling interests in business combinations.
7. List the requirements for inclusion of a subsidiary in consolidated financial statements.
8. Record the investment in the subsidiary on the parent’s books at the date of acquisition and prepare the consolidated workpapers and eliminating entries at the date of acquisition.
9. Prepare journal entries on the parent’s books to account for an investment using the cost method, the partial equity method, and the complete equity method.
10. Prepare a schedule for the computation and allocation of the difference between cost and book value.
11. Prepare workpapers for the year of acquisition and the year(s) subsequent to acquisition, assuming that the parent accounts for the investment using the cost, the partial equity, and the complete equity methods.
12. Describe the financial reporting objectives for intercompany sales of inventory and determine the amount of intercompany profit, if any, to be eliminated from the consolidated statements.
13. Explain when gains or losses on intercompany sales of depreciable assets should be recognized on a consolidated basis and describe the eliminating entry needed to adjust the consolidated financial statements when the purchasing affiliate sells a depreciable asset that was acquired from another affiliate.
14. Explain some differences in accounting methods as they are applied internationally and list five major classifications of accounting models indifferent geographic regions.
15. Identify some of the more common foreign currency transactions and identify three stages of concern to accountants for foreign currency transactions.
16. Translate the statements of a foreign entity when the functional currency is the local currency (the U.S. dollar).
17. Prepare journal entries to form a partnership using the bonus and the goodwill methods and describe the methods used to record partnership changes when a new partner is admitted or when a partner withdraws from the partnership
18. Prepare a liquidation schedule to settle partnership debts and allocate assets
19. Explain the classification of revenue (and other resource inflows) and expenditures (and other resource outflows) for fund accounting
20. Explain how capital expenditures are recorded in and expendable fund
21. Identify the issues involved in developing standards for nonprofit organizations
22. Distinguish between a general fund and a special revenue fund
23. Distinguish between proprietary funds and government funds
24. Explain the use of a capital projects funds, a debt service fund, and a permanent fund
25. Describe the types of interfund activities

Tentative Course Outline:
1. Equity Method of Accounting for Investments
2. Consolidation of Financial Information
3. Consolidation Subsequent to the Date of Acquisition
4. Consolidated Financial Statements and Outside Ownership
5. Intercompany Asset Transaction by Affiliated Companies
7. Foreign Currency Transactions and Translations of Foreign Currency Financial Statements
8. Partnership Formation, Operation, Termination and Liquidation

Texts: FUNDAMENTALS OF ADVANCED ACCOUNTING - 2ND ED, BEAMS

Grading:
Graded homework (8) 16%
Quizzes (4) 20%
Discussion board postings (10) 20%
Exams (2) 30%
Project 14%

Grade Scale:
A 90-100
B 80-89
C 70-79
D 60-69
F 0-59
Florida Institute of Technology

ADDING A NEW COURSE TO THE CURRICULUM

This course is available for student registration only after the approval process has been completed.

SUBJECT: EAC  
COURSE NO: 4411
CREDIT HOURS: 3
TERM TO BE ADDED TO THE FILE: Spring 2008

CLASS HOURS: 45 hours
LECTURE HOURS: 
LAB HOURS: 
CONTACT HOURS (CEU ONLY): 

DEPARTMENT: Distance Learning
SCHEDULE TYPE: Virtual Classroom (H)

☐ COLLEGE OF AERONAUTICS–23  ☐ COLLEGE OF PSYCHOLOGY AND LIBERAL ARTS–25
☐ COLLEGE OF BUSINESS–24  ☐ COLLEGE OF SCIENCE–26
☐ COLLEGE OF ENGINEERING–01  ☐ UNIVERSITY COLLEGE EXTENDED STUDIES–27

COMPUTER TITLE: Restricted to 25 characters, including spaces Auditing

CATALOG TITLE: Auditing

CATALOG DESCRIPTION OF COURSE: Limited to 350 characters, including spaces

Covers the principles and procedures of internal and public auditing. Includes the ethics, responsibilities, standards and reports of professional auditors.

In addition, you may attach a course syllabus and/or more detailed description.

PREREQUISITES: 

☐ Pre requisite: EAC 3212  ☐ Corequisite: 
Course Number: 

☐ Pre requisite: 
Course Number: 

☐ Pre requisite: 
Course Number: 

☐ Corequisite: 
Course Number: 

GRADES TO BE ISSUED:
☐ A, B, C, D, F
☐ A, B, C, D, F, CEU
☐ CEU
☐ S, U
☐ P, F
☐ Other

ADDITIONAL RESTRICTION: For BANNER enforcement, restricted to students enrolled in University Alliance (U) 

If this course replaces a course currently offered in BISK, please indicate old course information

SUBJECT: Alpha Prefix (e.g., CS)  ACC  COURSE NO: (e.g., 1301) 411

APPROVALS: Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.

Originator: Date: 3/30/07
Department Head/Program Chair: Date: 3/30/07
Dean or Associate Dean: Date: 

Chair, Graduate Council: Date: 

Chair, Undergraduate Curriculum Committee: Date: 

FLORIDA STATE UNIVERSITY

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150 West University Boulevard, Melbourne, FL 32901-6975 • (321) 674-8114 • Fax (321) 674-7827
EAC4411 Auditing
Credit Hours: 3
PreReq: EAC3212

Course Description:
Covers the principles and procedures of internal and public auditing. Includes the ethics, responsibilities, standards and reports of professional auditors.

Objectives:
1. An introduction to the public accounting profession, professional standards, audit reports, and an auditor’s professional responsibilities for ethical behavior, judgment and legal liability
2. An introduction to the audit process and the auditor’s consideration of internal control structure in a financial statement audit
3. An understanding of computer usage in the audit process
4. An introduction to the role of sampling in audit tests
5. An understanding of the detailed tests of controls and substantive tests used in contemporary audit process
6. An exposure to the auditor’s reporting responsibilities, review for subsequent events, communication with the audit committee, legal counsel, management representation, letters, special reports and accounting and review services, and other assurance services, and internal, operational, and compliance auditing.

Tentative Course Outline:
1. Introduction – The Role of the Auditor in the American Economy
2. Professional Standards
3. Professional Ethics
4. Legal Liability of Auditors
5. Audit Planning
6. Internal Control – General
7. Internal Control in a Computer Environment
8. Audit Sampling
10. Cash and Marketable Securities
11. Accounts Receivable, Notes Receivable and Sales Transactions
12. Inventories and Cost of Goods Sold
13. Accounts Payable, and Other Liabilities
14. Property, Plant and Equipment and Depreciation/Depletion
15. Debt and Equity Capital
16. Auditing Operations and Completing the Audit
17. Reporting
18. Other Attestation and Accounting Services
19. Internal, Operation and Compliance Auditing

Texts: Principles of Auditing and Other Assurance Services with updated Chapters 5, 6, and 7 booklet. 15th Ed. Whittington and Pany.
Grading:
Graded homework (10) 30%
Quizzes (5) 20%
Project 20%
Exams (2) 20%
Discussion board postings (10) 10%

Grade Scale:
A 90-100
B 80-89
C 70-79
D 60-69
F 0-59
Florida Institute of Technology

ADDING A NEW COURSE TO THE CURRICULUM

This course is available for student registration only after the approval process has been completed.

SUBJECT EAC COURSE NO. 4412 CREDIT HOURS 3 TERM TO BE ADDED TO THE FILE Spring 2008
Alpha Prefix (e.g., CS) Number Choice (e.g., 1301) (e.g., Fall 2008)

CLASS HOURS 45 hours LECTURE HOURS CONTACT HOURS (CEU ONLY)
LAB HOURS SCHEDULE TYPE: Virtual Classroom (H)

DEPARTMENT Distance Learning (e.g., Computer Sciences)
SCHEDULE TYPE: Virtual Classroom (H)

□ COLLEGE OF AERONAUTICS-23 □ COLLEGE OF PSYCHOLOGY AND LIBERAL ARTS-25
□ COLLEGE OF BUSINESS-24 □ COLLEGE OF SCIENCE-26
□ COLLEGE OF ENGINEERING-01 □ UNIVERSITY COLLEGE EXTENDED STUDIES-27

COMPUTER TITLE Restricted to 25 characters, including spaces Advanced Auditing

CATALOG TITLE Advanced Auditing

CATALOG DESCRIPTION OF COURSE Limited to 350 characters, including spaces

Applies auditing principles to audit situations. Introduces audit practices research and theory issues. Discusses financial auditing issues from the perspectives of management, accountants, internal auditors, audit committees and external auditors.

In addition, you may attach a course syllabus and/or more detailed description.

REQUIREMENTS

□ Prerequisite □ Corequisite GRADES TO BE ISSUED
Course Number Course Number
□ Prerequisite □ Corequisite □ A, B, C, D, F
Course Number Course Number
□ Prerequisite □ Corequisite □ A, B, C, D, F, CEU
Course Number Course Number
□ Prerequisite □ Corequisite □ CEU
Course Number Course Number
□ Prerequisite □ Corequisite □ S, U
Course Number Course Number
□ Prerequisite □ Corequisite □ P, F
Course Number Course Number
□ Other

ADDITIONAL RESTRICTION For BANNER enforcement, restricted to students enrolled in University Alliance (U)
(e.g., Major, Class Level, Department Head Approval)

If this course replaces a course currently offered in BIS, please indicate old course information.

SUBJECT Alpha Prefix (e.g., CS) ACC COURSE NO. (e.g., 1301) 412

APPROVALS: Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.

Originator Date Chals, Graduate Council Date

Department Head/Program Chair Department Head/Program Chair

Dean or Associate Dean Date Chals, Undergraduate Curriculum Committee Date

CATALOG DIRECTOR REGISTRAR'S USE ONLY

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Catalog Director Date

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RG-271-5541
EAC4412  Advanced Auditing
Credit Hours: 3
PreReq: EAC4411 and Senior Standing Required

Course Description:
Applies auditing principles to audit situations. Introduces audit practice research and theory issues. Discusses financial auditing issues from the perspectives of management, accountants, internal auditors, audit committees and external auditors.

Objectives:
1. An expansion of the introduction to the public accounting profession, professional standards, audit reports, and an auditor’s professional responsibilities for ethical behavior, judgment and legal liability
2. An expansion of the introduction to the audit process and the auditor’s consideration of internal control structure in a financial statement audit
3. An introduction to the role of sampling in audit tests also is included
4. A discussion of the practical and theoretical problems encountered in performing detailed tests of controls and substantive tests as used in contemporary audit practice
5. An understanding of the auditor’s reporting responsibilities, review for subsequent events, communication with the audit committee, legal counsel, and management representation letters

Tentative Course Outline:
1. Course Introduction
2. The Independent Auditor-A History Lesson
3. Audit Planning
4. The Role of the Auditor
5. Considering Fraud in a Financial Statement Audit
6. Workpaper Technique
7. Auditing Cash
8. Auditor Independence-Practically Considered
9. Audit Documentation
10. Audit Programs
11. Auditing Accounts Receivable
12. Audit Confirmations
13. Auditing Inventory
14. Audit Risk and Materiality
15. Auditing Accounting Estimates
16. Auditing Property, Plant and Equipment
17. Ethics and the Private Accountant
18. Internal Control
19. Auditor Criminal Liability
20. Auditing Accounts Payable and Accrued Liabilities
21. Management Representations
22. Auditing Notes Payable
23. Enron: Case Study
24. Subsequent Events
25. Auditing the Income Statement and Completing the Audit
26. Reporting

Peach Blossom Cologne Company (Short Audit Case), 4th Ed. Paul.

Grading:
Graded homework (10) 20%
Quizzes (5) 20%
Group project 20%
Discussion board postings (10) 20%
Comprehensive Exam 20%

Grade Scale:
A 90-100
B 80-89
C 70-79
D 60-69
F 0-59
Florida Institute of Technology

ADDING A NEW COURSE TO THE CURRICULUM

This course is available for student registration only after the approval process has been completed.

SUBJECT EAC COURSE NO. 4421 CREDIT HOURS 3 TERM TO BE ADDED TO THE FILE Spring 2008

CLASS HOURS 45 hours LECTURE HOURS __________ LAB HOURS __________ CONTACT HOURS (CEU ONLY) __________

DEPARTMENT Distance Learning SCHEDULE TYPE Virtual Classroom (H)

☐ COLLEGE OF AERONAUTICS-23 ☐ COLLEGE OF PSYCHOLOGY AND LIBERAL ARTS-25
☐ COLLEGE OF BUSINESS-24 ☐ COLLEGE OF SCIENCE-26
☒ UNIVERSITY COLLEGE EXTENDED STUDIES-27

COMPUTER TITLE Restricted to 25 characters, including spaces Individual Fed Income Tax

CATALOG TITLE Individual Federal Income Taxes

CATALOG DESCRIPTION OF COURSE Limited to 350 characters, including spaces

Introduces federal taxes, emphasizing individual taxation. Includes the concepts of business income in various forms of business, the practical application of tax laws including tax return preparation, and simple tax research. Also introduces the various taxes beyond federal taxes. Requires computer skills.

In addition, you may attach a course syllabus and/or more detailed description.

REQUIREMENTS ☒ Prerequisite EAC 2212

☐ Corequisite Course Number

☐ Corequisite Course Number

☐ Corequisite Course Number

GRADES TO BE ISSUED ☒ A, B, C, D, F

☐ A, B, C, D, F, CEU

☐ CEU

☐ S, U

☐ P, F

☐ Other

ADDITIONAL RESTRICTION For BANNER enforcement, restricted to students enrolled in University Alliance (U)

If this course replaces a course currently offered in BISK, please indicate old course information

SUBJECT Alpha Prefix (e.g., CSE) ACC COURSE NO. (e.g., 1301) 421

APPROVALS: Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.

Originator Date Chair, Graduate Council Date

Department Head/Program Chair Date OR

Dean or Associate Dean Date

Chair, Undergraduate Curriculum Committee Date

CATALOG DIRECTOR

These changes/additions have been made for the

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Catalog Director Date

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150 West University Boulevard, Melbourne, FL 32901-6975 • (321) 674-8114 • Fax (321) 674-7827
EAC4421 Individual Federal Income Taxes
Credit Hours: 3
PreReq: EAC2212 Principles of Accounting 2

Course Description:
Introduces federal taxes, emphasizing individual taxation. Includes the concepts of business income in various forms of business, the practical application of tax laws including tax return preparation, and simple tax research. Also introduces the various taxes beyond federal taxes. Requires computer skills.

Objectives:
1. List the types of taxes and tax jurisdictions that use them
2. List the tax policy issues emphasizing the standard for a good tax
3. Dissect a transaction into income and deduction components and explain how these transactions can be planned to reduce the tax impact
4. List the maxims of income tax planning
5. Compute the taxable income from business operations
6. Compute the capitalized costs of acquisitions and compute their cost recovery deductions
7. Compute the gain or loss realized and/or recognized for property sales and exchanges
8. Compute the gains and losses on certain non-taxable property transactions and the basis of properties received in such transactions
9. Contrast taxation among sole proprietorships, partnerships, LLCs and S Corporations
10. Compute the tax for a corporation
11. List the issues in selection of a business entity
12. List jurisdiction issues for business taxes
13. Compute the tax for individual tax payers
14. List the issues in compensation and retirement planning
15. List the issues in investment and personal financial planning
16. List the tax consequences for personal activities that affect your income tax
17. List the issues involved in tax compliance

Tentative Course Outline:
1. Exploring the Tax Environment
2. Fundamentals of Tax Planning Part 1
3. Fundamentals of Tax Planning Part 2
4. The Individual Tax Formula
5. Tax Consequences of Personal Activities
6. Taxable Income From Business Operations Part 1
7. Taxable Income From Business Operations Part 2
8. Property Acquisitions and Cost Recovery Deductions Part 1
10. Property Dispositions Part 1
11. Property Dispositions Part 2
12. Nontaxable Exchanges Part 1
13. Nontaxable Exchanges Part 2
14. Proprietorships and Passthrough Entities Part 1
15. Proprietorships and Passthrough Entities Part 2
16. Compensation and Retirement Planning
17. Investment and Personal Financial Planning
18. The Compliance Process
19. The Corporate Taxpayer
20. The Choice of Business Entity
21. Jurisdictional Issues Part 1
22. Jurisdictional Issues Part 2

Texts: PRINCIPLES OF TAXATION BUSINESS & INVESTMENT 2007 ED, JONES TAXCUT STANDARD SOFTWARE -- HR BLOCK
CONCEPTS IN FEDERAL TAXATION - APPENDIX A - CUSTOM - 13TH ED, MURPHY & HIGGINS

Grading:
Quizzes (15) 45%
Project 35%
Exams (2) 20%

Grade Scale:
A 90-100
B 80-89
C 70-79
D 60-69
F 0-59
Florida Institute of Technology

ADDING A NEW COURSE TO THE CURRICULUM

This course is available for student registration only after the approval process has been completed.

SUBJECT EAC COURSE NO. 4422 CREDIT HOURS 3 TERM TO BE ADDED TO THE TITLE Spring 2008
Alpha Prefix (e.g., CST) Number Choice (e.g., 1301)

CLASS HOURS 45 hours LECTURE HOURS CONTACT HOURS (CEU ONLY)
LAB HOURS

DEPARTMENT Distance Learning SCHEDULE TYPE Virtual Classroom (H)
(e.g., Computer Sciences) (e.g., Lecture, Lab or Special Project)

☐ COLLEGE OF AERONAUTICS-23 ☐ COLLEGE OF PSYCHOLOGY AND LIBERAL ARTS-25
☐ COLLEGE OF BUSINESS-24 ☐ COLLEGE OF SCIENCE-26
☐ COLLEGE OF ENGINEERING-01 ☐ UNIVERSITY COLLEGE EXTENDED STUDIES-27

COMPUTER TITLE Restricted to 25 characters, including spaces Corporate Fed Income Tax

CATALOG TITLE Corporate Federal Income Taxes

CATALOG DESCRIPTION OF COURSE Restricted to 360 characters, including spaces
Includes corporate taxation and the transfer of assets from one form of entity into a corporation. Covers allowable corporate expenses and deductions applicable to corporations. Also includes trust and estate tax, forming and running subchapter S corporations, and computer-generated partnership tax returns. (Requirement: Senior standing.)

In addition, you may attach a course syllabus and/or more detailed description.

RESTRICTIONS ☑ Prerequisite EAC 4421
☐ Corequisite Course Number

☐ Prerequisite Course Number
☐ Corequisite Course Number

☐ Prerequisite Course Number
☐ Corequisite Course Number

ADDITIONAL RESTRICTION For BANNER enforcement, restricted to students enrolled in University Alliance (U)

If this course replaces a course currently offered in BISE, please indicate old course information

SUBJECT Alpha Prefix (e.g., CST) ACC COURSE NO. (e.g., 1301) 402

APPROVALS Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.

Originator

Date

Chair, Graduate Council

Date

OR

Dean or Associate Dean

Date

Chair, Undergraduate Curriculum Committee

Date

CATALOG DIRECTOR

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Catalog Director

Date

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150 West University Boulevard, Melbourne, FL 32901-6975 • (321) 674-8114 • Fax (321) 674-7827
Corporate Federal Income Taxes
Credit Hours: 3
PreReq: EAC4421 Individual Federal Income Taxes

Course Description:
Includes corporate taxation and the transfer of assets from one form of entity into a corporation. Covers allowable corporate expenses and deductions applicable to corporations. Also includes trust and estate tax, forming and running subchapter S corporations, and computer-generated partnership tax returns. (Requirement: Senior standing.)

Objectives:
1. Provide an understanding of corporate taxation, and the transfer of assets from one form of entity into a corporation
2. Understand gross income inclusions
3. Determine allowable corporate expenses and deductions
4. Determine special deductions to corporations
5. Understand the tax issues of incorporation
6. Determine the alternative minimum tax, accumulated earnings tax, and personal holding company taxes
7. Determine partnership allowable expenses and deductions
8. Determine tax considerations of a partnership's distributions
9. Determine the tax considerations for forming and running Sub-Chapter S corporations
10. Determine taxes of trusts and estates
11. Prepare a regular corporation, a subchapter S, and partnership tax returns using computer software
12. Prepare a tax research memorandum

Tentative Course Outline:
1. Organizational Strategies Part 1
2. Organizational Strategies Part 2
3. Income Measurement and Reporting
5. Allocations by partnerships
6. Allocations to S Corporations and Loss Limits on Pass-Throughs
7. Distributions to C Corporation Owners
8. Distributions to Pass-Through Entity Owners
9. Multiple-Entity Business Structures Part 1
10. Multiple-Entity Business Structures Part 2
11. Multi-State Business Expansion Part 1
13. International Business Expansion
14. Dispositions of Equity Interests in Business Entities Part 1
15. Dispositions of Equity Interests in Business Entities Part 2
16. Corporate Acquisitions, Mergers and Divisions, Part 1
17. Corporate Acquisitions, Mergers and Divisions, Part 2
18. Corporate Acquisitions, Mergers and Divisions, Part 3
20. Business Liquidations and Terminations Part 2
21. Income Taxation of Trusts and Estates Part 1
22. Income Taxation of Trusts and Estates Part 2

Texts: ADVANCED STRATEGIES IN TAXATION - 4TH ED, JONES

Grading:
Tax returns (3) 30%
Tax research memo 20%
Discussion board posting (10) 10%
Quizzes (10) 20%
Exams (2) 20%

Grade Scale:
A 90-100
B 80-89
C 70-79
D 60-69
F 0-59
Florida Institute of Technology

ADDITIONAL COURSE DETAILS:

This course is available for student registration only after the approval process has been completed. Subject: EMG
Course Number: 325
Credit Hours: 3
Term to be added to the file: Spring 2008

Class Hours: 45 Hours
Lecture Hours: ________
Lab Hours: ________
Contact Hours (CU Only): ________

Department: Distance Learning
Schedule Type: Virtual Classroom (H)

☐ College of Aeronautics-23
☐ College of Psychology and Liberal Arts-25
☐ College of Business-24
☐ College of Science-26
☐ College of Engineering-01
☐ University College Extended Studies-27

Computer Title: Restricted to 25 characters, including spaces: Public Administration

Catalog Title: Public Administration

Catalog Description of Course: Limited to 350 characters, including spaces:
Analyzes the nature of public administration, its structure and limitations. Includes staff organization and chain of command, unemployment policies, personnel training and management, employees, organizations and public relations. (Requirement: Junior standing.)

In addition, you may attach a course syllabus and/or more detailed description.

Restrictions:
☐ Prerequisite: ____________ Course Number: ____________
☐ Corequisite: ____________ Course Number: ____________

Grades to Be Issued:
☒ A, B, C, D, F
☐ A, B, C, D, F, CEU
☐ CEU
☐ S, U
☐ P, F
☐ Other: ____________

Additional Restriction: For BANNER enforcement, restricted to students enrolled in University Alliance (U).

If this course replaces a course currently offered in 85%, please indicate old course information.

Subject: Alpha Prefix (e.g., CSE)
POL
Course Number: (e.g., 301): 325

APPROVALS: Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.

Originator: ____________________ Date: ____________
Chair, Graduate Council: ____________________ Date: ____________
Chair, Undergraduate Curriculum Committee: ____________________ Date: ____________

Dean or Associate Dean: ____________________ Date: ____________

Catalog Director: ____________________ Date: ____________

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SCADEM: ____________
SCAPREF: ____________
SCABASE: ____________
SCHRAS: ____________
Operator Init Date: ____________

Catalog Director: ____________________ Date: ____________

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RG97/596
EMG3325     Public Administration
Credit Hours: 3
PreReq: None

Course Description:
Analyzes the nature of public administration, its structure and limitations. Includes staff organization and chain of command, unemployment policies, personnel training and management, employees, organizations and public relations. (Requirement: Junior standing.)

Objectives:
1. Explain what encompasses the field of Public Administration (PA)
2. Explain what it means to be a “public administrator”
3. Acknowledge that Public Administration is a wide-ranging and complex subject that involves “core activities” of government
4. Explain the core activities provided by highly trained PA experts and specialized organizations
5. Explain the core purpose of Public Administration
6. Recognize that Public Administration encompasses a large and dynamic portion of government at all three levels of the federal system, engaging even in nonprofit and private enterprise

Tentative Course Outline:
1. Overview of Public Administration
2. The Politics of Public Administration
3. Intergovernmental Relations in Public Administration
4. The Ethics of Public Service
5. Budgeting and Financial Management Part 1
7. Management of Human Resources
8. Planning, Implementation and Evaluation
9. Managing in a Political Context
10. Reinventing Government
11. Personal Skills in Public Management
12. Interpersonal Skills and Group Dynamics
13. The Future of Public Service

Texts: PUBLIC ADMINISTRATION-AN ACTION ORIENTATION - 5TH ED, DENHARDT

Grading:
Case studies (6)            30%
Discussion board posting (10) 30%
Quizzes (4)                 20%
Paper                       20%
Grade Scale:

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<th>Letter</th>
<th>Score Range</th>
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Florida Institute of Technology

ADDING A NEW COURSE TO THE CURRICULUM

This course is available for student registration only after the approval process has been completed.

SUBJECT EMG
COURSE NO. 3340
CREDIT HOURS 3
TERM TO BE ADDED TO THE FILE Spring 2008
CLASS HOURS 45 hours
LECTURE HOURS LAB HOURS CONTACT HOURS (CEU ONLY)
DEPARTMENT Distance Learning
SCHEDULE TYPE Virtual Classroom (H)

☐ COLLEGE OF AERONAUTICS-23 ☐ COLLEGE OF PSYCHOLOGY AND LIBERAL ARTS-25
☐ COLLEGE OF BUSINESS-24 ☐ COLLEGE OF SCIENCE-26
☐ COLLEGE OF ENGINEERING-01 ☐ UNIVERSITY COLLEGE EXTENDED STUDIES-27

COMPUTER TITLE Restricted to 25 characters, including spaces International Management

CATALOG TITLE International Management

CATALOG DESCRIPTION OF COURSE Limited to 350 characters, including spaces
Covers a broad spectrum of issues critical to developing a sound base of international business skills. Includes the assessment of foreign business practices, understanding international financial and trade practices and the impact on decision-making, and strategy development and implementation.

In addition, you may attach a course syllabus and/or more detailed description.

RESTRICTIONS ☒ Prerequisite EMK 3601
☐ Corequisite Course Number

☐ Prerequisite Course Number
☐ Corequisite Course Number

☐ Prerequisite Course Number
☐ Corequisite Course Number

GRADES TO BE ISSUED ☒ A, B, C, D, F
☐ A, B, C, D, F, CEU
☐ CEU
☐ S, U
☐ P, F
☐ Other

ADDITIONAL RESTRICTION For BANNER enforcement, restricted to students enrolled in University Alliance (U)

If this course replaces a course currently offered in BSK, please indicate old course information

SUBJECT EMG MGT COURSE NO. (e.g., 1301) 340

APPROVALS: Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.

Originator Date Chair, Graduate Council Date
Department/Program Chair, Undergraduate Curriculum Committee Date
Dean or Associate Dean Date

CATALOG DIRECTOR

These changes/additions have been made for the University/Extended Studies Catalog and entered into the BANNER term named above.

Catalog Director Date

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RG 271-506
EMG3340  International Management
Credit Hours: 3
PreReq: EMK3601 Marketing

Course Description:
Covers a broad spectrum of issues critical to developing a sound base of international business skills. Includes the assessment of foreign business practices, understanding international financial and trade practices and the impact on decision-making, and strategy development and implementation.

Objectives:
1. Explain the complexity and scope of the international business environment
2. Explain the concept of culture and its impact on business and management practices
3. Analyze cultural differences and explain how to avoid operating from a narrow ethnocentric perspective
4. Explain key concepts and issues of international trade and international finance
5. Develop critical thinking in terms of applying the concepts learned to situations found in the global market

Tentative Course Outline:
1. Globalization
2. Political, Economic and Legal Systems, Part 1
3. Political, Economic and Legal Systems, Part 2
4. International Trade
5. Foreign Direct Investment
6. Foreign Exchange
7. International Monetary System
8. Global Strategies
9. Exporting
10. Manufacturing Issues

Texts: GLOBAL BUSINESS TODAY CD ROM & P-WEB - 4TH ED, HILL

Grading:
Case analysis (4)  40%
Discussion board posting (10)  20%
Exams (2)  30%
Paper  10%

Grade Scale:
A  90-100
B  80-89
C  70-79
D  60-69
F  0-59
Florida Institute of Technology

ADDING A NEW COURSE TO THE CURRICULUM

This course is available for student registration only after the approval process has been completed.

SUBJECT EMK COURSE NO. 3607 CREDIT HOURS 3 TERM TO BE ADDED TO THE FILE Spring 2008 (e.g., Fall 2006)

CLASS HOURS 45 hours LECTURE HOURS LAB HOURS CONTACT HOURS (CEU ONLY)

DEPARTMENT Distance Learning SCHEDULE TYPE Virtual Classroom (H)

☐ COLLEGE OF AERONAUTICS—23 ☐ COLLEGE OF PSYCHOLOGY AND LIBERAL ARTS—25
☐ COLLEGE OF BUSINESS—24 ☐ COLLEGE OF SCIENCE—26
☐ COLLEGE OF ENGINEERING—01 ☐ UNIVERSITY COLLEGE EXTENDED STUDIES—27

COMPUTER TITLE Restricted to 25 characters, including spaces Advertising Management

CATALOG TITLE Advertising Management

CATALOG DESCRIPTION OF COURSE Limited to 350 characters, including spaces

Studies the advertising process and the available techniques to plan, implement and monitor an advertising campaign. Focuses on the application of these techniques to a full-service advertising agency.

In addition, you may attach a course syllabus and/or more detailed description.

RESTRICTIONS ☒ Prerequisite EMK 3601 ☐ Corequisite Course Number

☐ Prerequisite Course Number ☐ Corequisite Course Number

☐ Prerequisite Course Number ☐ Corequisite Course Number

GRADES TO BE ISSUED ☒ A, B, C, D, F ☐ A, B, C, D, F, CEU

☐ CEU ☐ S, U ☐ P, F ☐ Other

ADDITIONAL RESTRICTION For BANNER enforcement, restricted to students enrolled in University Alliance (U)

(e.g., Major, Class Level, Department Head Approval)

If this course replaces a course currently offered in BISK, please indicate old course information

SUBJECT Alpha Prefix (e.g., CS) MKT COURSE NO. (e.g., 1301) 307

APPROVALS: Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.

Originator Signed Date Chair, Graduate Council Signed Date

Dean or Associate Dean Signed Date Chair, Undergraduate Curriculum Committee Signed Date

CATALOG DIRECTOR

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Catalog Director Signed Date

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EMK3607 Advertising Management
Credit Hours: 3
PreReq: EMK3601

Course Description:
Studies the advertising process and the available techniques to plan, implement and monitor an advertising campaign. Focuses on the application of these techniques to a full-service advertising agency.

Objectives:
1. Develop analysis and presentation skills
2. Develop a broad experience base from which to draw in the future
3. Improve your ability to see similarities/dissimilarities between marketing situations and draw appropriate conclusions
4. Articulate and defend position statements or decisions

Tentative Course Outline:
1. Course overview
2. Marketing Communication Mix
3. Agency/Client Relationships
4. Agency/Client Relationships (part two)
5. Segmentation and Positioning
6. Creative Strategy
7. Budgeting
8. Personal Selling
9. Consumer Advertising
10. Direct & Interactive
11. Direct Response
12. Interactive
13. Sales Promotion, Packaging and Branding
14. Public Relations


Grading:
Mini cases (5) 20%
Group Project 30%
Discussion board posting (10) 20%
Quizzes (5) 20%
Project presentation 10%

Grade Scale:
A 90-100
B 80-89
C 70-79
D 60-69
F 0-59
Florida Institute of Technology

ADDING A NEW COURSE TO THE CURRICULUM

This course is available for student registration only after the approval process has been completed.

SUBJECT EMK COURSE NO. 4063 CREDIT HOURS 3 TERM TO BE ADDED TO THE FILE Spring 2008

Alpha Prefix (e.g., CSE) Number Choice (e.g., 1301) (e.g., Fall 2008)

CLASS HOURS 45 hours LECTURE HOURS CONTACT HOURS (CEU ONLY)

LAB HOURS

DEPARTMENT Distance Learning SCHEDULE TYPE Virtual Classroom (H)

(e.g., Computer Science) (e.g., Lecture, Lab or Special Project)

□ COLLEGE OF AERONAUTICS-23 □ COLLEGE OF PSYCHOLOGY AND LIBERAL ARTS-25
□ COLLEGE OF BUSINESS-24 □ COLLEGE OF SCIENCE-26
□ COLLEGE OF ENGINEERING-01 □ UNIVERSITY COLLEGE EXTENDED STUDIES-27

COMPUTER TITLE Restricted to 25 characters, including spaces International Marketing

CATALOG TITLE International Marketing

CATALOG DESCRIPTION OF COURSE: Limited to 350 characters, including spaces

Examines marketing from a global perspective. Focuses on the effects of international trade and the political, legal, financial and cultural environments on marketing mix decisions. Studies the analysis and design of marketing strategies for diverse international environments.

In addition, you may attach a course syllabus and/or more detailed description.

REstrictions □ Prerequisite EMK 3601 □ Corequisite Course Number

Course Number

Course Number

GRades to be Issued □ A, B, C, D, F
□ A, B, C, D, F, CEU
□ CEU
□ S, U
□ P, F
□ Other

AdditioNal restriction For BANNER enforcement, restricted to students enrolled in University Alliance (U)

(e.g., Major, Class Level, Department Head Approval)

If this course replaces a course currently offered in BSK, please indicate old course information

SUBJECT Alpha Prefix (e.g., CSE) MKT COURSE NO. (e.g., 1301) 463

APPROVALS: Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.

Originate Date Chair, Graduate Council Date

3/30/01 OR

Department Head/Program Chair

Dean or Associate Dean

Date

3/30/07

Date

Chair, Undergraduate Curriculum Committee

Date

CATALOG DIRECTOR

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Catalog Director Date

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EMK4063 International Marketing
Credit Hours: 3
PreReq: EMK3601

Course Description:
Examines marketing from a global perspective. Focuses on the effects of international trade and the political, legal, financial and cultural environments on marketing mix decisions. Studies the analysis and design of marketing strategies for diverse international environments.

Objectives:
1. Explore concepts relevant to all international markets, regardless of the extent of the student’s personal international experience and involvement
2. Develop an approach and framework for identifying and analyzing the important cultural and environmental uniqueness of any nation or global region, so as to not overlook the impact of crucial cultural issues
3. Stimulate interest and understanding of management practices of companies, large and small, seeking market opportunities outside the home country
4. View international marketing management strategies from a global perspective
5. Prepare an in-depth cultural and economic analysis of a single foreign market for a domestic product utilizing a structured format and outline

Tentative Course Outline:
1. Introduction to Global Marketing
2. The Global Economic Environment
3. Cultural and Social Environments
4. Political, Legal, and Regulatory Environments
5. Global Competitors
6. Global Marketing Research
7. Consumer Behavior
8. Global Marketing Strategies
9. Global Market Entry Strategies
10. Global Product and Service Strategies
11. Global Services Marketing
12. Global Pricing
13. Global Channels and Distribution
14. Global Promotions
15. Global Advertising
16. Organizing for Global Marketing


Grading:
Quizzes (4) 20%
Term Project 30%
Article Reviews (2) 20%
Chapter Homework (5) 20%
Discussion Board Postings (10) 10%
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<th>Grade</th>
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