systems documentation techniques, the data processing cycle, the systems development
process, controlling accounting information systems, and the auditing of computer-based
systems. Applied projects in spreadsheet, database, flowchart, and accounting software.
PREREQ: ACCT 304 and BUSCOM 201 or ENGL 202 and ITM 106 or satisfactory completion of
computer competency exam covering basic database skills.

ACCT 405 INTERNAL AUDITING (3-0-3)(F/S). Study of the scope and purpose of auditing.
Topics include risk analysis, internal control, ethics, operational auditing, sampling, fraud, and
communications with auditees. PREREQ: ACCT 306.

ACCT 430 INTERNATIONAL ACCOUNTING (3-0-3)(F). An introduction to international
accounting. Provides an overview of international financial reporting from the perspective of
the user of financial information, not the preparer of the information. Degree credit not available for
accountancy majors. PREREQ: ACCT 205 or PERM/INST.

ACCT 450-450G INFORMATION SYSTEMS AUDITING (3-0-3). Theory and application of
auditing in a computerized accounting system environment. Course coverage emphasizes the
standards by which information systems auditors should perform. These standards address
the evaluation of computer security, program development, program modification, computer
processing, and source data controls. Current issues in auditing are addressed. Hands-on
projects focusing on the review of security and the use of computer-assisted audit tools are
utilized. PREREQ: ACCT 350, ACCT 405.

ACCT 451-451G MANAGERIAL ACCOUNTING (3-0-3)(F/S). The development and use
of cost information for strategic cost management is emphasized. The uses of accounting
information for management planning, production, and control decisions are covered.
Examples include operations and capital budgeting, computer applications, and an in-depth
application of cost accounting concepts. Emphasis is placed on the understanding and use of
current cost management techniques. PREREQ: ACCT 314 and SCM 345.

ACCT 480 SELECTED ACCOUNTING TOPICS (3-0-3). Current accounting topics and issues
are investigated in this class. PREREQ: PERM/INST.

Addictions Studies Minor — See Department of Community
and Environmental Health

Interdisciplinary Studies in Aging

College of Health Sciences
Health Science Riverside, Room 122
Telephone 208 426-3832
http://aging.boisestate.edu
e-mail: ghill@boisestate.edu
Coordinator: Glenda Hill.

Students have the opportunity to earn a minor in gerontology through a
structured, upper-division, interdisciplinary studies program administered by
the Department of Community and Environmental Health. Courses provide
students from any major an opportunity to become knowledgeable about
the biological, psychological, and sociological aspects of the aging process.
Additionally, required course work furnishes students with an excellent
understanding of health and aging, as well as an understanding of the social
welfare policy and programs related to the older person.

<table>
<thead>
<tr>
<th>Gerontology Minor</th>
<th>Credits</th>
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<tbody>
<tr>
<td><strong>Course Number and Title</strong></td>
<td><strong>Credits</strong></td>
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<tr>
<td>*BIOL 100 Concepts of Biology OR</td>
<td>4-8</td>
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<tr>
<td>*BIOL 107 Introduction to Human Biology OR</td>
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<tr>
<td>*BIOL 227-228 Human Anatomy and Physiology</td>
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<tr>
<td>BIOL 300 Biology of Aging</td>
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<td>HLTHST 410 Health and Aging</td>
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<tr>
<td>*PSYC 101 General Psychology</td>
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<tr>
<td>PSYC 203 Psychology of Aging</td>
<td>3</td>
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<tr>
<td>*SOC 101 Introduction to Sociology</td>
<td>3</td>
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<td>SOC 325 Sociology of Aging</td>
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<td>SOC 481 Sociology of Gender and Aging</td>
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<td>SOCWRK 433 Aging: Social Policy and Programs</td>
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<td>Gerontology elective credits:</td>
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<td>Electives to be approved by I.S.A. committee</td>
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<td>Total</td>
<td>31-35</td>
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* These lower-division required courses meet core requirements.

American Government — See Department of Political Science
Applied Technology — See Bachelor of Applied Science