

Business Courses Offered Spring 2012

- ACCT 200 Financial Accounting: Concepts of financial accounting and external reporting. Nature and measurement of assets, liabilities, equities, revenues, expenses. Emphasis on use and understanding of external financial statements. Prerequisites: “Principles of Microeconomics” (ECON 112), “Computer Concepts and Applications” (CMIS 108), sophomore standing.
- ACCT 210 Managerial Accounting: Information accumulation, analysis, and use for managerial decisions. Cost-volume-profit relationships; short- and long-term decisions; standards and budgets; segment and managerial performance evaluation. Open only to non-accounting majors. Credit not acceptable for the Bachelor of Science in Accountancy. Prerequisites: “Financial Accounting” (ACCT 200) with a grade of C or better, “Statistical Analysis for Business Decisions” (MS 251) with a grade of C or better.
- ACCT 301 Intermediate Accounting Theory and Practice I: Financial accounting concepts and procedures; measurement and reporting methods with respect to assets, liabilities, owners’ equity, revenues and expenses; authoritative pronouncements. Prerequisites: “Financial Accounting” (ACCT 200) with grade of B or better, junior standing.
- ACCT 302 Intermediate Accounting Theory and Practice II: Continuation of “Intermediate Accounting Theory and Practice I” (ACCT 301). Selected complex accounting issues from a theoretical and practical viewpoint; pensions, leases, tax allocation, changing prices, other reporting and disclosure issues. Prerequisite: “Intermediate Accounting Theory and Practice I” (ACCT 301) with grade of C or better.
- ACCT 303 Intermediate Accounting Theory and Practice III: Continuation of “Intermediate Accounting Theory and Practice II” (ACCT 302). Emphasis on conceptual understanding and on the ability to apply financial accounting concepts to practice. Topics include the statement of cash flows and accounting for leases, pensions, deferred taxes. Prerequisite: “Intermediate Accounting Theory and Practice II” (ACCT 302) and good standing in accountancy program, or consent of accountancy program director.
- ACCT 311 Managerial and Cost Accounting I: Costs for financial accounting and managerial decision making in changing competitive, service, manufacturing environments; behavioral, quantitative, computer applications; extensive communication and analytical skills development. Prerequisites: “Financial Accounting” (ACCT 200) with grade of B or better, “Statistical Analysis for Business Decisions” (MS 251) with a grade of C or better, junior standing.

- ACCT 312 Managerial and Cost Accounting II: Short- and long-term decision making and operational control in changing competitive, service, manufacturing environments; behavioral, quantitative, computer applications; continuation of communication and analytical skills development. Prerequisite: “Managerial and Cost Accounting I” (ACCT 311) with grade of C or better.
- ACCT 321 Introduction to Taxation: Survey of federal tax laws applicable to individuals, corporations, estates, trusts. Prerequisite: “Intermediate Accounting Theory and Practice I” (ACCT 301) with a grade of C or better.
- ACCT 340 Business Law for Accountants: Accounting and auditing implications of legal issues. Includes securities laws and Uniform Commercial Code areas of sales; commercial paper; secured transactions; partnerships; corporations; agency; bankruptcy. Prerequisites: “Financial Accounting” (ACCT 200) with a grade of B or better, junior standing.
- ACCT 401 Advanced Financial Accounting: Accounting principles, procedures related to special entities, including governmental units, partnerships, and multi-corporate entities; foreign transactions; primary emphasis on business combinations and consolidated financial statements. Prerequisites: “Intermediate Accounting Theory and Practice II” (ACCT 302) and good standing in accountancy program, or consent of instructor.
- ACCT 431 Principles of Auditing: Auditor's decision process; understanding client's business; development of working papers, audit tests, statistical sampling applications, EDP systems; preparation of audit report, current pronouncements. Prerequisites: “Intermediate Accounting Theory and Practice II” (ACCT 302), “Accounting Systems” (ACCT 315), good standing in accountancy program, or consent of accountancy program director.
- CMIS 108 Computer Concepts and Applications: Computer technology's impact on individuals and our world. Finding and accessing worldwide sources of information; presenting ideas orally, graphically, and in writing.
- CMIS 142 Visual BASIC Programming: The Visual Basic Programming language is used to teach business computer programming using a visual programming approach; includes fundamental programming principles for event-driven programming. Prerequisites: “Computer Concepts and Applications” (CMIS 108) or “Applied Computer Concepts” (CS 108) or concurrent enrollment in either of the two courses; and “College Algebra” (MATH 120); or three years of college preparatory mathematics in high school.
- CMIS 230 Java Programming for Business: Application of business problem-solving techniques, program design and development, and programming logic dealing with the Java SDX platform. Students apply logical methods to the design and creation of Java programs. Prerequisites: “Visual BASIC Programming” (CMIS 142) or a previous course in computer programming.

- CMIS 260 COBOL Programming: Business-oriented computer programming using listings computations, comparisons, table/arrays, files. Students apply logical methods to the design of programs. Prerequisite: “Visual BASIC Programming” (CMIS 142) or “Introduction to Computing I” (CS 140).
- CMIS 270 Structured Systems Analysis: Structured tools and techniques as used in business systems analysis and design. Prerequisite: “Computer Concepts and Applications” (CMIS 108).
- CMIS 310 Information Technology Hardware and Systems Software: Principles and application of computer hardware and software from theoretical underpinnings to installation and configuration of systems. Hands-on and simulated exercises will be completed to emphasis a real-world setting. Prerequisites: “Visual BASIC Programming” (CMIS 142) and “Structured Systems Analysis” (CMIS 270).
- CMIS 342 Information Systems for Business: Information system principles applied to business. Analysis of how computer-based information systems support operational, tactical, and planning decisions. Prerequisite: “Computer Concepts and Applications” (CMIS 108).
- CMIS 430 Advanced JAVA
- CMIS 450 Database Design: Basic concepts/terminology of relational models with emphasis on current technology and business applications including SQL. Prerequisites: “Systems Analysis and Design” (ACCT 270), “Visual BASIC Programming” (CMIS 142) (with the grade of C or better).
- CMIS 460 Advanced Visual Basic Programming: Advanced event-driven programming techniques including database programming, creating Active-X and COM components, and optimizing and deploying applications. Prerequisites: “Visual BASIC Programming” (CMIS 142) or consent of instructor.
- CMIS 468 Business Telecommunications: Concepts and terminology dealing with data communication and distributed systems with emphasis on business applications. May be taken for graduate credit. Prerequisites: “Information Technology Hardware and Systems Software” (CMIS 310).
- CMIS 470 Structured Systems Design: Structured systems design methodologies, including process-oriented, data structure-oriented, information-oriented techniques. Prerequisites: “Systems Analysis and Design” (ACCT 270), “Database Design” (CMIS 450).
- CMIS 472 End User Systems Development/End User Systems Support: Use of decision support tools to design and implement information systems. Application of knowledge, skills, and abilities necessary in the user support industry to include software and hardware support related to small computer environments as a standalone or network setting. Prerequisite: “Information Systems for Business” (CMIS 342).
- CMIS 495 Seminar: ABAP Programming / SAP

- ECON 111 Principles of Macroeconomics: Measurement and determination of national economic activity including production, income, employment, prices; role of government policy in U.S. macro economy. Prerequisite: two years of college preparatory mathematics or equivalent.
- ECON 112 Principles of Microeconomics: Principles and characteristics of the market economy: supply, demand, market equilibrium; household demand, firm cost and supply; market structure, government regulation and deregulation; factor markets. Prerequisite: “Principles of Macroeconomics” (ECON 111).
- ECON 301 Intermediate Microeconomic Theory: Determination of prices and quantities in markets for goods and services. Theories of consumer behavior, cost structures, factor payments. Firm behavior in alternative markets. Prerequisites: “Principles of Macroeconomics” (ECON 111), “Principles of Microeconomics” (ACCT 112), and “Statistical Analysis for Business Decisions” (MS 251).
- ECON 302 Intermediate Macroeconomic Theory: Roles of good markets and financial markets in the determination of national income and inflation; economic growth and business cycles; fiscal and monetary policy. Prerequisites: “Principles of Macroeconomics” (ECON 111), “Principles of Microeconomics” (ACCT 112), and “Statistical Analysis for Business Decisions” (MS 251).
- ECON 344 Financial Markets: (Same as FIN 344) Functions and practices of domestic and international debt markets; recent structural changes. Asset securitization, relationships across financial markets. Management of financial intermediaries. Prerequisites: “Financial Management and Decision Making” (FIN 320).
- ECON 415 Econometrics: (Same as FIN 415) Empirical research methodology and ethics. Hypothesis testing and predicting with OLS regression. Estimation with violations of classical assumptions. Multicollinearity problems; dummy variables; model specification. Prerequisites: “Intermediate Microeconomic Theory” (ECON 301), “Intermediate Macroeconomic Theory” (ECON 302), and “Statistical Analysis for Business Decisions” (MS 251) or equivalents.
- ECON 417 Business Forecasting: (Same as FIN 417) Survey of methods to forecast economic and financial conditions and markets for individual products, sectors, or regions. Time series, indicator, judgmental, econometric, and Box-Jenkins techniques. Satisfies research requirement for business programs. Prerequisites: “Intermediate Microeconomic Theory” (ECON 301), “Intermediate Macroeconomic Theory” (ECON 302), and “Statistical Analysis for Business Decisions” (MS 251) or equivalents.

- FIN 320 Financial Management and Decision Making: Introduction to financial decisions; tools; models. Valuation; capital budgeting; capital structure. Operating decisions and other long and short-term applications. Prerequisites: “Managerial Accounting” (ACCT 210), “Statistical Analysis for Business Decisions” (MS 251).
- FIN 344 Financial Markets: (Same as ECON 344) Functions and practices of domestic and international debt markets; recent structural changes. Asset securitization, relationships across financial markets. Management of financial intermediaries. Prerequisites: “Financial Management and Decision Making” (FIN 320)
- FIN 415 Econometrics: (Same as ECON 415) Empirical Research Methodology and Ethics. Hypothesis testing and predicting with OLS regression. Estimation with violations of classical assumptions. Multicollinearity problems; dummy variables; model specification. Prerequisites: “Intermediate Microeconomic Theory” (ECON 301), “Intermediate Macroeconomic Theory” (ECON 302), and “Statistical Analysis for Business Decisions” (MS 251) or equivalents.
- FIN 417 Business Forecasting: (Same as ECON 417) Survey of methods to forecast economic and financial conditions and markets for individual products, sectors, or regions. Time series, indicator, econometric, judgmental, and Box-Jenkins techniques. Satisfies research requirement for business programs. Prerequisites: “Intermediate Microeconomic Theory” (ECON 301), “Intermediate Macroeconomic Theory” (ECON 302), and “Statistical Analysis for Business Decisions” (MS 251) or equivalents.
- FIN 420 Problems in Corporate Finance: In-depth development of analytical decision models; basic and advanced corporate financial theory and application to business and industrial settings. Prerequisite: “Financial Management and Decision Making” (FIN 320) or “Managerial and Cost Accounting II” (ACCT 312).
- FIN 430 Portfolio Analysis: Portfolio theory, equity valuation models and portfolio performance evaluation; structure of equity markets; effect of taxes and inflation; bond analysis and portfolio immunization; mutual funds. Satisfies research requirement for business program. Prerequisite: “Financial Management and Decision Making” (FIN 320) or “Problems in Corporate Finance” (FIN 420).
- FIN 440 Financial Institutions: Financial management of financial institutions: commercial banks, S&Ls, insurance companies, other financial institutions. Asset and liability management. Prerequisite: “Financial Management and Decision Making” (FIN 320).
- FIN 460 Corporate Financial Analysis and Strategy: In-depth analysis of financial data and stock prices. Study of relationship among financial markets, financial strategy, and welfare of corporate stake holders. Prerequisite: “Problems in Corporate Finance” (FIN 420).

IS 401	Business and Society: The examination of social, legal, economic, political, global and ethical environments confronting contemporary business. Emphasizes analysis and appreciation of interdisciplinary perspectives in corporate social responsibility. Prerequisite: Junior standing, “Financial Management and Decision Making” (FIN 320), “Information Systems for Business” (CMIS 342), “Principles of Marketing” (MKTG 300), and “Organizational Behavior and Interpersonal Skills” (MGMT 341).
MGMT 340	Principles of Management: Introduction to management process. Importance of management to success of organizations; history of management; organizations as systems; decision-making; planning systems; organization structure/design; control systems; managing human resources.
MGMT 341	Organizational Behavior and Interpersonal Skills: Knowledge and skill applying behavioral science concepts integrating management and diversity issues (i.e. age, personality, ethnicity, culture, and gender) in interpersonal, inter-group and organizational relationships. Prerequisite: “Principles of Management” (MGMT 340).
MGMT 430	Human Resource Management: Theory, practice, and trends in development and effective utilization of human resources in organizations. Prerequisite: “Principles of Management” (MGMT 340) or consent of instructor.
MGMT 432	Training and Developing Employees: Principles, practices, and factors that contribute to employees’ job competence, performance, growth and contribution to organizational performance. Topics include training assessment, development, and delivery. Prerequisite: “Human Resource Management” (MGMT 430).
MGMT 433	Employee Compensation and Benefits: Employee compensation principles, practices, and issues. Topics include job analysis, job evaluation, wage structures, equity, competitiveness, benefits, variable incentive compensation and regulatory influences on compensation. Prerequisite: “Human Resource Management” (MGMT 430).
MGMT 451	Managing Organizational Change and Innovation: Study of organizational change with emphasis on diagnostic skills necessary for effective management of planned organizational change. Individual and group leadership approaches to increase effectiveness. Prerequisite: “Organizational Behavior and Interpersonal Skills” (MGMT 341) or consent of instructor.
MGMT 461	International Management: [II] Management of business in other countries and in global economy. Interaction of political, cultural, social, legal and economic forces in international business context. Prerequisite: “Organizational Behavior and Interpersonal Skills” (MGMT 341) or consent of instructor.

MGMT 475	Entrepreneurship and Small Business Management: Formation of new enterprises and management of small business. Focus on identifying opportunities; starting a new enterprise; operational and organizational aspects of small business management. Prerequisite: “Organizational Behavior and Interpersonal Skills” (MGMT 341) or consent of instructor.
MGMT 485	Managing Quality and Performance: Current topics in management, with special emphasis on designs, programs and techniques for managing quality and performance improvements. Advanced readings and cases on innovative business practices. Prerequisite: “Organizational Behavior and Interpersonal Skills” (MGMT 341) or consent of instructor.
MKTG 300	Principles of Marketing: Marketing in economic systems and society. External influences on marketing objectives, outcomes. Marketing as functional area within organizations. Emphasis on product; pricing; distribution; promotion decisions.
MKTG 377	Marketing Research: Concepts necessary for understanding/performing applied marketing/business research. Research process: problem identification; design; sampling; data sources; collection. Experimental designs; measurement; statistical analysis. Prerequisites: “Principles of Marketing” (MKTG 300), “Statistical Analysis for Business Decisions” (MS 251).
MKTG 470	Sports Marketing: Sports marketing mix decisions from perspective of organizations that offer sports-related products and those that use sport to promote other products and services. Prerequisite: “Principles of Marketing” (MKTG 300) or consent of the instructor.
MKTG 471	Advertising Policy and Management: Strategic role of persuasive communication. Concepts and methods necessary to develop advertising programs. Advertising planning and budgeting in the context of achieving marketing objectives. Prerequisite: “Principles of Marketing” (MKTG 300).
MKTG 474	Retail Policy and Management: Functions, organization, management of retail enterprises. Impact of recent and contemporary forces. Systems for merchandising and promotional activities. Retailing careers and appropriate preparation. Prerequisite: “Principles of Marketing” (MKTG 300).
MKTG 476	International Marketing: Impact of tariffs, cultural/social restrictions, economic political environments, legal restrictions. International distribution pricing; multinational product planning; communications decisions; international marketing research. Prerequisite: “Principles of Marketing” (MKTG 300).
MKTG 479	Services Marketing
MKTG 480	Advanced Marketing Management: Market structure and behavior. Research and select marketing opportunities. Develop marketing strategies. Plan marketing tactics. Implementation and control of marketing efforts. Final marketing course. Prerequisites: “Marketing Research” (MKTG 377) or equivalent, senior standing.

PROD 315

Operations Management: Study of manufacturing and service operations management. Covers process and product design, quality management, planning/control of materials and capacity, and project management.
Prerequisite: "Statistical Analysis for Business Decisions" (MS 251).