

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 315	Accounting Systems: Accounting systems, concepts, design, information needs and flows; special emphasis on internal control. Prerequisites: "Financial Accounting" (ACCT 200) with Grade of B or better, Accounting majors.
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.

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 270	Structured Systems Analysis: Structured tools and techniques as used in business systems analysis and design. Prerequisite: "Computer Concepts and Applications" (CMIS 108).
CMIS 300	Web-Based Application Design: Analysis, design, and implementation of Internet web-site home pages using current tools of hypertext markup languages, integrated software packages, and specialized web creation software. Prerequisite: "Structured Systems Analysis" (CMIS 270), CMIS major or specialization.
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 450	Database Design: Basic concepts/terminology of relational models with emphasis on current technology and business applications including SQL. Prerequisites: "Systems Analysis and Design" (CMIS 270), "Visual BASIC Programming" (CMIS 142) (with the grade of C or better).
CMIS 462	UNIX and Server Systems: UNIX and Windows server operating systems to includes scripting language plus server software installation and configuration. Prerequisite: "Information Technology Hardware and Systems Software" (CMIS 310).
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" (CMIS 270), "Database Design" (CMIS 450).
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" (ECON 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 327	Social Economics - Issues in Income, Employment and Social Policy: Economic aspects of social problems such as poverty, discrimination, and unemployment; economic analysis of social policies such as social insurance, welfare programs, employment legislation, taxation. Prerequisite: "Principles of Microeconomics" (ECON 111), "Principles of Macroeconomics" (ECON 112).
ECON 331	Labor Economics: An analysis of labor force participation, employment, wage determination, economic stability; investment in human capital; trade unionism; collective bargaining; public policy. Prerequisites: "Principles of Microeconomics" (ECON 111), "Principles of Macroeconomics" (ECON 112).
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 361	Introduction to International Economics: Survey of causes and composition of trade between nations; barriers to trade; balance of payments; foreign exchange markets; international monetary markets and policy. Prerequisites: "Principles of Macroeconomics" (ECON 111), "Principles of Microeconomics" (ECON 112).
ECON 341	Special Topic: Ethics and Economics
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. Prerequisite: "Intermediate Microeconomic Theory" (ECON 301) or "Intermediate Macroeconomic Theory" (ECON 302) and "Statistical Analysis for Business Decisions" (MS 251) or equivalent.
ECON 435	Competition and Public Policy: Economic implications of alternative market structures. Investigation of impact of concentration, economies of scale, advertising, and conglomerates on business and society. Prerequisite: "Intermediate Microeconomic Theory" (ECON 301).
ECON 450	International Finance: International monetary environment and institutions. Determinants of foreign exchange rates and risk management. Valuation and portfolio analysis of international stocks and bonds. Foreign investment analysis. Prerequisite: "Financial Management and Decision Making" (FIN 320).
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 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. Prerequisite: "Intermediate Microeconomic Theory" (ECON 301) or "Intermediate Macroeconomic Theory" (ECON 302) and "Statistical Analysis for Business Decisions" (MS 251) or equivalent.

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 431	Derivative Securities: Introduction to derivatives, options, forwards, futures and swaps; trading of derivatives and the arbitrage relationships; and pricing of derivatives on equities, debt, commodities, and foreign exchange. Prerequisite: FIN 320.
FIN 450	International Finance: International monetary environment and institutions. Determinants of foreign exchange rates and risk management. Valuation and portfolio analysis of international stocks and bonds. Foreign investment analysis. 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 431	Recruiting, Selecting, and Hiring Employees: Principles, practices, and issues relevant to staffing work organizations. Topics include employee recruitment approaches; selection procedure development; work force headcount planning; and equal employment regulations. 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 planning organizational change. Individual and group leadership approaches to increase effectiveness. Prerequisite: MGMT 341.
MGMT 461	International Management: 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.
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 466	Marketing on the Internet: Focus on marketing issues surrounding commercialization of World Wide Web and other emerging electronic media. Examines impact of digital technology on strategic marketing planning. Prerequisite: "Principles of Marketing" (MKTG 300).
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 472	Sales Policy & MGMT: Organization and operational functions of salespeople and sales managers. Selling skills, forecasting, recruiting, selection, training, territory design and assignment, supervision, compensation, motivation, performance appraisal. Prerequisite: MKTG 300.
MKTG 475	Consumer Behavior: Consumer motivation, buying behavior, group influence, cultural forces, information processing, and product diffusion. Explanatory theories and product development. Prerequisite: "Principles of Marketing" (MKTG 300).
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).