

SIUE Business Courses Descriptions

- ACCT 200 **Fundamentals of 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 Accounting" (ACCT 210) with grade of C or better or "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. Accounting majors only. Prerequisite: "Fundamentals of Financial Accounting" (ACCT 200) with grade of B or better.
- ACCT 321 **Introduction to Taxation**: Survey of federal tax laws applicable to individuals, corporations, estates, and 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; and bankruptcy. Prerequisites: "Financial Accounting" (ACCT 200) with a grade of C 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 130 **Introduction to Programming Logic**: This course introduces programming concepts used in developing business applications that require the following elements: Input, Output, Arithmetic Expressions, Loops, and Arrays.
- CMIS 232 **Microsoft IDE Programming for Business**: Programming with Visual Studio, Microsoft's integrated development environment (IDE), to create business applications that run the .Net framework and mobile operating systems. Prerequisites: "Introduction to Programming Logic" (CMIS 130) Minimum Grade of C
- CMIS 234 **Java Programming for Business**: Application of business problem solving techniques, program design and development, and programming logic to create java programs. Prerequisite: "Introduction to Programming Logic" (CMIS 130) Minimum Grade of C
- 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: "Introduction to Programming Logic" (CMIS 130).
- 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 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 emphasize a real-world setting. Prerequisites: "Introduction to Programming Logic" (CMIS 130) 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: "Managerial Accounting" (ACCT 210) OR "Intermediate Accounting Theory and Practice I" (ACCT 301) AND "Managing Group Projects" (MGMT 331) AND "Computer Concepts and Applications" (CMIS 108) with Minimum Grades of C
- CMIS 350 **Database Design**: Basic concepts/terminology of relational models with emphasis on current technology and business applications including SQL. Prerequisites: Introduction to Programming Logic (CMIS 130), "Structured Systems Analysis" (ACCT 270)
- CMIS 424 **Information Technology Audit and Controls** - Provides an overview of IT Audit and Controls including IT audit methods, methodologies, and procedures and how IT controls serve business needs. Prerequisite: "Information Technology Hardware and Systems Software" (CMIS 310) with a Minimum grade of C
- CMIS 430 **Advanced JAVA Programming**: Development of applications, applets, and advanced GUI, including advanced object-oriented programming in JAVA, multithreading, files, multimedia, database use and networking concepts used for application. Prerequisite: "Java Programming for Business" (CMIS 234) with Minimum Grade of C
- CMIS 462 **Unix and Server Systems**: UNIX and Windows server operating systems to include scripting language plus server software installation and configuration. Prerequisite: "Information Technology Hardware and Systems Software" (CMIS 310) with a Minimum grade of C
- CMIS 468 **Business Telecommunications**: Concepts and terminology dealing with data communication and distributed systems with emphasis on business applications. Prerequisites: "Information Technology Hardware and Systems Software" (CMIS 310).
- 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), and "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" (ECON 112), and "Statistical Analysis for Business Decisions" (MS 251).
- ECON 315 **Empirical Business Applications**: Demonstrates the application of popular empirical methods for analyzing data using real-world micro and macro data from different business areas: accounting, economics, finance, management, and marketing. Prerequisite: "Statistical Analysis for Business Decisions" (MS 251) with Minimum Grade of C.
- ECON 327 **Social Economics: Issues in Income, Employment & 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, and taxation. Prerequisites: "Principles of Macroeconomics" (ECON 111), "Principles of Microeconomics" (ECON 112),
- ECON 331 **Labor Economics**: An analysis of labor force participation, employment, wage determination, economic stability, investment in human capital; trade unionism; and collective bargaining and public policy. Prerequisites: "Principles of Macroeconomics" (ECON 111), "Principles of Microeconomics" (ECON 112),
- ECON 417 **Business Forecasting**: 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: Empirical Business Applications (ECON 315) Minimum Grade of C
- ECON 461 **International Trade Theory and Policy**: Theory of causes and composition of trade; comparative advantage; tariff and non-tariff barriers to trade; economic integration; and commercial policy. Prerequisite: "Intermediate Microeconomic Theory" (ECON 301) with Minimum Grade of C
- FIN 320 **Financial Management & Decision Making**: Introduction to financial decisions, tools, and models. Valuation, capital budgeting, and capital structure. Operating decisions and other long and short-term applications. Prerequisite(s): "Fundamentals of Financial Accounting" (ACCT 200) AND "Statistical Analysis for Business Decisions" (MS 251) Minimum Grades of C
- FIN 344 **Financial Markets**: Conceptual framework of financial markets and institutions; functions and practices of debt, equity and derivative security markets; Bank and nonbank financial institution operations and regulations. Prerequisite: "Financial Management & Decision Making" (FIN 320) with Minimum Grade of C
- 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(s): "Financial Management and Decision Making" (FIN 320) or "Managerial and Cost Accounting II" (ACCT 312) with Minimum Grades of C

- FIN 430 **Portfolio Analysis**: Modern portfolio theory and asset pricing models; theory and practice of portfolio performance evaluation; structure of equity markets; trading of securities; and mutual funds. Satisfies research requirement for business program and EL designation. Prerequisite(s): “Financial Management and Decision Making” (FIN 320) or “Problems in Corporate Finance” (FIN 420) with Minimum Grades of C.
- 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: “Financial Management and Decision Making” (FIN 320)
- 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 445 **Applied Security Analysis & Portfolio Management**: Hands-on experience in the practice of investing. Introduces students to fundamental techniques of stock selection, portfolio diversification approaches, and performance evaluation techniques. Prerequisites: “Portfolio Analysis” (FIN 430) with Minimum Grade of C and “Financial Management & Decision Making” (FIN 320) with Minimum Grade of B.
- FIN 450 **International Finance**: International financial markets. Determinants of foreign exchange rates and risk management in global markets. Managerial implications of foreign exchange exposure and firm valuation. International investment analysis. Prerequisite: and “Financial Management & Decision Making” (FIN 320) with Minimum Grade of C.
- 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).
- GBA 383 **Business and Society**: Provides a broad background of normative and descriptive theories of ethical behavior and corporate social responsibility to enhance decision making. Prerequisite(s): “Understanding the Business Environment” (MGMT 330) and “Managing Group Projects” (MGMT 331)
- MGMT 330 **Understanding the Business Environment**: Focus is on developing basic business communication skills in written communication and formal presentations and introducing students to the basic functions of businesses and managers.
- MGMT 331 **Managing Group Projects**: This course is strongly geared toward skill development and acquiring task and interpersonal skills to work effectively in a group to accomplish stated goals.
- MGMT 430 **Human Resource Management**: Theory, practice, and trends in development and effective utilization of human resources in organizations. Prerequisite(s): “Understanding the Business Environment” (MGMT 330) and “Managing Group Projects” (MGMT 331)

- MGMT 431 **Recruiting, Selecting, & Hiring:** 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 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 **Performance Management and Compensation:** This course focuses on the importance of performance management in the workplace, including performance assessment, compensation and workplace safety, along with performance in union environments. Prerequisite: "Human Resource Management" (MGMT 430)
- MGMT 441 **Strategic Management:** Capstone course using top management perspective to develop comprehensive, integrative analysis of organizations and environments as basis for development, implementation, evaluation, control of overall strategy. Not for Graduate credit. Prerequisites: Student must complete BSBA core requirements or concurrent enrollment in final core requirements and consent of instructor.
- 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(s): "Organizational Behavior and Interpersonal Skills" (MGMT 341) Or "Understanding the Business Environment" (MGMT 330) and "Managing Group Projects" (MGMT 331)
- MGMT 461 **Managing in the Global Economy/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(s): "Organizational Behavior and Interpersonal Skills" (MGMT 341) Or "Understanding the Business Environment" (MGMT 330) and "Managing Group Projects" (MGMT 331)
- 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(s): "Organizational Behavior and Interpersonal Skills" (MGMT 341) Or "Understanding the Business Environment" (MGMT 330) and "Managing Group Projects" (MGMT 331)
- MGMT 476 **Entrepreneurship Practicum:** Practicum in entrepreneurship. Application of knowledge from MGMT 475 to challenges facing small and new businesses. Students work with local entrepreneurs under faculty direction. Not for graduate credit. Prerequisite: MGMT 475; must be admitted to School of Business; restricted to entrepreneurship concentration students.

- 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(s): “Organizational Behavior and Interpersonal Skills” (MGMT 341) Or “Understanding the Business Environment” (MGMT 330) and “Managing Group Projects” (MGMT 331)
- 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. Prerequisites: “Principles of Marketing” (MKTG 300).
- MKTG 470 **Sport Marketing:** Sport marketing mix decisions from perspective of organizations that offer sports-related products and those that use sport to promote other products and services. Prerequisites: “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 & Management:** Organization and operational functions of salespeople and sales managers. Selling skills; forecasting; recruiting; selection; training; territory design and assignment; supervision; compensation; motivation; and performance appraisal. Prerequisite: “Principles of Marketing” (MKTG 300).
- MKTG 474 **Retail Policy & Management:** Functions, organization, and 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 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 476 **International Marketing:** Impact of tariffs, cultural/social restrictions, economic political environments, and legal restrictions. International distribution pricing; multinational product planning; communications decisions; and international marketing research. 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).