

Business Courses Offered Spring 2014

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| 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. |

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| 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. Accounting majors only. |
| 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, and EDP systems; preparation of audit report and current pronouncements. Prerequisites: Good standing in Accountancy Program. Accounting majors only. |
| 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. |

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| 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. IAI CS 913 |
| 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 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 | ASP.NET Programming: Advanced event-driven programming, object-oriented programming techniques for on-line web applications including web database programming (ADO.NET), security, web services and application deployment. |
| 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). |

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| CMIS 488 | Information Systems Internship: Application of information systems knowledge in a structured work environment with a written report of the work experience. May be repeated to a maximum of 6 hours. Not for graduate credit. Requires consent of instructor. |
| CMIS 495 | Seminar: Information Systems: Current issues related to business aspects of dealing with information systems. May be repeated to a maximum of 6 hours if topics differ. Requires consent of instructor. |
| 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 341 | Topics in Economics: Selected topics in economics. May be repeated up to 6 hours provided no topic is repeated. |
| ECON 344 | Financial Markets: Functions and practices of domestic and international debt markets, and recent structural changes. Asset securitization and relationships across financial markets. Management of financial intermediaries. |
| ECON 361 | Intro to International Economics: Survey of causes and composition of trade between nations; barriers to trade; balance of payments; foreign exchange markets; and international monetary markets and policy. |
| 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. Will not count toward MA or MS in Economics and Finance. |

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| ECON 461 | International Trade Theory & Policy: Theory of causes and composition of trade; comparative advantage; tariff and non-tariff barriers to trade; economic integration; and commercial policy. |
| ECON 490 | Independent Study in Economics: Investigation of topic areas. Individual or small group readings under supervision of faculty member. Requires consent of department chair or program director. Will not count toward MA or MS in Economics and Finance. |
| FIN 320 | Fin Mgmt & Decision Making: Introduction to financial decisions, tools, and models. Valuation, capital budgeting, and capital structure. Operating decisions and other long and short-term applications |
| FIN 344 | Financial Markets: Functions and practices of domestic and international debt markets; and recent structural changes. Asset securitization and relationships across financial markets. Management of financial intermediaries. |
| 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). |

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| 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 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: "Principles of Management" (MGMT 340) or consent of instructor. |
| MGMT 432 | Training & 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. |
| MGMT 433 | Employee Compensation: 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. |
| 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. Student must complete BSBA core requirements or concurrent enrollment in final core requirements and consent of instructor. |

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| 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 | 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. |
| 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 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 & 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. |
| 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 | 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: MKTG 300 or consent of 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).

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| 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. |
| 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. |
| MKTG 479 | Special Topics in Marketing: Contemporary issues/problems in marketing. Topic varies when offered. Examples: service marketing; industrial marketing; non-profit marketing; and other significant topics. May repeat as topic varies. Requires consent of instructor. |
| 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. |
| MKTG 490 | Independent Study in Marketing: Topical areas in greater depth or unavailable in regular courses. Individual or small group readings and/or research projects. May be repeated to 6 hours by permission. Requires consent of department chair or program director. |
| 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). |