SCHOOL OF EDUCATION AND PROFESSIONAL STUDIES

Business Administration Course Descriptions

@=Indicates a non-liberal arts course. Please refer to page XX for a description.

195, 295, 395, 495 – Special Topics (1-12) 198, 298, 398, 498 – Tutorial (1-3)

Accounting

ACCT 201 – @Principles of Accounting I (3) This course focuses on basic accounting principles and concepts for sole proprietorship. The emphasis is on accounting cycle statements and supporting schedules. Recommend sophomore standing. Fall and Spring.

ACCT 202 – @Principles of Accounting II (3) This course is a continuation of basic accounting principles. It focuses on partnerships and corporations, and provides an introduction to managerial accounting. Prerequisite: ACCT 201 or permission of instructor. Fall and Spring.

ACCT 301 – @Intermediate Accounting I (3) This course focuses on financial accounting and reporting for corporations. The course objective is to give students an understanding of financial accounting practices, generally accepted accounting principles (GAAPs), and accounting theories underlying current principles and practices. Specific topics covered include the environment of financial accounting and the development of accounting standards, the conceptual framework underlying financial accounting, revenue recognition and income measurement, and asset measurement including cash, receivables, inventories, and long-term assets. This course is the first course in a two-course sequence. Prerequisite: ACCT 202. Fall, even years.

ACCT 302 – @Intermediate Accounting II (3) This course focuses on financial accounting and reporting for corporations. The course objective is to give students an understanding of financial accounting practices, generally accepted accounting principles (GAAPs), and accounting theories underlying current principles and practices. Specific topics covered include current and long-term liabilities, corporate equity and dividends, convertible securities, investments, revenue recognition, and income taxes. This course is the second course in a two-course sequence. Prerequisite: ACCT 301. Spring, odd years.

ACCT 360 – @Federal Individual Taxation (3) This course is an overview of the federal individual tax structure. Emphasis will be placed on 1) a practical understanding of how to complete the common forms used by a individual tax payer, 3) an introduction to the Internal Revenue Code and Court cases regarding tax issues and 3) a limited amount of theory underlying taxation. Prerequisite: ACCT 202. Spring, even years.

ACCT 385 – @Managerial Accounting (3) This is an introduction to the use of accounting information for management decisions in the context of planning and controlling private, government, and not-for-profit organizations. Topics include cost analysis, activity-based costing, budgeting, responsibility accounting and performance measurement. Prerequisite: ACCT 202. Fall, odd years.

ACCT 450 – @Fraud Examination (3) This course will cover the principles and methodology of fraud detection and deterrence. Emphasis will be placed on 1) structuring of illegal or false schemes, 2) uncovering such items through investigation and interview, and 3) preventing fraud abuses. A case study analysis will be used to highlight the problems and possible solutions. Prerequisite: ACCT 202. Fall, odd years.

ACCT 485 – @Cost Management (3) This course considers the measurement and reporting of financial and non-financial information related to the cost of acquiring and consuming resources within an organization. Topics include cost estimation and accumulation for reporting, job order and process costing systems for manufacturing and service organizations, cost allocation issues and standard costing systems. Prerequisite: ACCT 202. Spring, even years.

ACCT 491 – @Internship (1-12) The internship is a combination of academic study and work experience in an organization. A qualified student will work part-time or full-time at a private or public institution. A faculty member in the Department of Business Administration will supervise the academic project, while a supervisor at the work site will monitor the work experience. Either an instructor or the student may initiate the type of work. No more than six credit hours may be counted toward the major. Prerequisite: Senior/Junior standing at the time of internship. For application deadlines and more information, see your adviser. Fall and Spring.

Finance

FINA 301 – Finance (3) This course focuses on the sources and costs of funds used by businesses to obtain the assets needed for operations. It also analyzes working capital components and the sources and uses of cash. Additional topics include the basic analysis of risk and return, the time value of money, and an introduction to basic financial statement analysis. Prerequisite: ACCT 202 and one of CIS 125, MATH 125, or STAT 100. Fall and Spring.

FINA 320 – @Management of Risk and Insurance (3) This course focuses on analyzing and managing the risks inherent in running any economic enterprise. Emphasis will be placed on identification of risk exposure and using specific types of insurance to address those exposures. This course may be of interest to Math majors interested in actuarial science. Prerequisite: CIS 125, MATH 125, or STAT 100. As warranted.

FINA 410 – Investments and Portfolio Analysis (3) This course provides an introduction to various investment possibilities for both institutional and individual investors with a concentration on the use of portfolios and diversification for risk management. Topics include job-related investments such as 401Ks, stocks, bonds, mutual funds, and real estate with an emphasis on valuation theory and modeling. Prerequisite: FINA 301. Fall.

FINA 460 – @Financial Statement Analysis (3) This course focuses on the use of corporate financial statements in the analysis of past, present, and expected future financial performance. Topics include industry analysis, accounting analysis, ratio analysis, forecasting, valuation models, and mergers and acquisitions. Emphasis is placed on case analysis. Prerequisite: FINA 301. Spring.

FINA 491 – @Internship (1-12) The internship is a combination of academic study and work experience in an organization. A qualified student will work part-time or full-time at a private or public institution. A faculty member in the Department of Business Administration will supervise the academic project, while a supervisor at the work site will monitor the work experience. Either an instructor or the student may initiate the type of work. No more than six credit hours may be counted toward the major. Prerequisite: Junior standing (at the time of internship). For application deadlines and more information, see your adviser. Fall and Spring.

Management

MGMT 301 – @Principles of Management (3) This course focuses on basic management concepts, practical theories, and timely management issues faced by managers in organizations. Topics include managerial functions, roles, and skills needed in planning, organizing, leading, and controlling organizational resources. Fall and Spring.

MGMT 310 – @Organizational Behavior and Ethics (3) This course focuses on theories and practices about individual behaviors, interpersonal dynamics, and group processes in organizations. Topics include motivation, teamwork, leadership, communication, power, influence tactics, conflict resolution, ethics, and job satisfaction. Spring.

MGMT 312 – Ethical Issues in Business (3) This course examines the role of ethics in the business world and the ethical dilemmas encountered by managers. Special attention is given to the relationship among the varied stakeholders that have roles in business situations. Students are presented with practical tools to handle moral dilemmas in the workplace and the world.

MGMT320 – @International Business (3) This course focuses on current international business practices. It covers the cultural, political, economic, and financial forces that influence international business decisions. Concepts in international marketing, management, and human resource management will also be discussed. Fall.

MGMT 330 – Legal Environment of Business (3) This course will examine the overall legal framework with an emphasis on contracts and business transactions. Laws, cases, and real life situations will be incorporated to present a functional view of how the law is applied. Fall and Spring.

MGMT 340 – @Information Systems for Business (3) This course examines concepts and tools for the design and use of information systems in a business environment. Business information systems components, trends, and use in managing resources and decision making are covered. Topics include computer hardware and software, telecommunications and networks, database resource management, e-commerce, systems development, security and ethical challenges. Case study analyses and/ or assignments are used to enable students to acquire skills and proficiency in word-processing, database, presentation graphics, and spreadsheet applications for problem solving, decision making, reporting and oral presentations. Prerequisite: MGMT 301. Fall and Spring.

MGMT 360 – @Corporate Law (3) This course begins with a brief overview of agency law. Emphasis will be placed on corporate structure and standards of conduct that the officers, managers, and directors have regarding duties of care and loyalty. Other various interrelated entities such as partnerships, closed corporations, and limited liability companies will also be examined. Fall, even years.

MGMT 370 – @Entrepreneurship (3) This course is a survey of the practice of entrepreneurship and small business management. Topics include entrepreneurial process, characteristics of entrepreneurs, starting new ventures, business plans, and the entrepreneurial life cycle. Students will apply entrepreneurial knowledge to the process of creating an individual business plan term project. Prerequisite: MGMT 301, MKTG 301, & ACCT 201. As warranted.

MGMT 410 – @Operations Management (3) This course introduces the primary operations activities in manufacturing and service organizations. Topics include operations strategy for goods and services, TQM, goods and services design, process and capacity design, layout design, supply chain management, project management, inventory management for independent and dependent demand (MRP), aggregate scheduling, and short-term scheduling. Spreadsheets and/or commercial software will be used for quantitative analysis whenever possible. Prerequisites: MGMT 301 and one of CIS 125, MATH 125, or STAT 100. Fall and Spring.

MGMT 420 – @Leadership in Organizations (3) This course is a survey of theory, research, and practice of leadership in formal organizations. Topics include leadership behaviors, participative leadership, sources of power, the influence process and managerial effectiveness, managerial traits and skills, charismatic leadership, strategic leadership by top executives, and leadership in decision-making groups. Prerequisite: MGMT 301. Spring.

MGMT 445 – @Mergers & Acquisitions (3) This course introduces the basic strategic, financial, and managerial aspects of corporate mergers and acquisitions. It covers key issues of acquisition valuation and negotiation, strategic synergy, and the integration aspects of human resources, organizational behavior, and operations. Students will learn to spot potential merger, acquisition, and divestiture opportunities, to assess the financing and stock market impacts, and apply various valuation techniques including discounted cash flows, book values, and ratio analysis. Spring.

MGMT 490 – @Strategic and Global Management (3) This course focuses on the strategic functions and responsibilities of top management in guiding, shaping, and achieving the directions for the total organization. Theories and principles of strategy will be applied to local, national, and global organizations. Topics include organizational vision, mission, strategies, tactics, and implementation. Prerequisites: MGMT 301, MKTG 301, and Senior standing. Gen Ed: WI credit. Fall and Spring.

MGMT 491 – @Internship (1-12) The internship is a combination of academic study and work experience in an organization. A qualified student will work part-time or full-time at a private or public institution. A faculty member in the Department of Business Administration will supervise the academic project, while a supervisor at the work site will monitor the work experience. Either an instructor or the student may initiate the type of work. No more than six credit hours may be counted toward the major. Prerequisite: Senior/Junior standing at the time of internship. For application deadlines and more information, see your adviser. Fall and Spring.

Marketing

MKTG 301 – @Principles of Marketing (3) This course focuses on theories and strategies that marketing managers use to create competitive advantage for the organization. The marketing process of planning and implementing the conception, pricing, promotion, and distribution of ideas, goods and services will be emphasized. The course includes the creation of a group-oriented marketing plan term project. Fall and Spring.

MKTG 320 – @Principles of Advertising and Promotion (3) This course focuses on advertising and promotion from the advertiser's point of view. It explores marketing institutions in consumer advertising, business advertising, sales promotion, direct response, personal selling and public relations. Topics also include media and strategy, advertising research and creating the copy. The course includes a hands-on team project that is a complete advertising campaign. Prerequisite: MKTG 301. As warranted.

MKTG 330 – @Marketing Research (3) This course is a survey of theory, research, and practice of marketing research. Marketing research is the function that links the market to the marketing professional. It involves the systematic gathering, recording, processing, and analyzing of marketing data. Topics include data collection methods, sampling theory, measurement, scaling, questionnaire design, data analysis, presentation of the research findings, and ethical issues. As a part of the course, students will apply their knowledge to marketing research team projects. Prerequisite: MKTG 301. As warranted.

MKTG 370 – @Business-to-Business Marketing (3) This course will deal with marketing in business to business markets with emphasis on strategic marketing management, buyer behavior and competitive analysis, sales management, new product management, and international issues. Topics will also include marketing planning, organizational buyer behavior, business marketing channels, and the marketing mix elements. It will combine theory and practice. Students will have a practical knowledge of business buyers and their purchase involving extensive decision-making and the consideration of multiple options and vendors. Prerequisite: MKTG 301. As warranted.

MKTG 430 – Global Marketing Management (3) The course aims to develop skills in designing and implementing global marketing strategies and programs in diverse contexts. The course materials cover both large and small firms, marketing a broad range of consumer and industrial products and services, and operating in developing and developed country-markets in all geographic regions. Students will develop a critical appreciation of the external forces that are shaping the world's markets; learn when to use alternate market entry strategies; what to standardize or adapt in marketing programs; and determine how to organize global marketing operations for maximum effectiveness. Prerequisite: MKTG 301. As warranted.

MKTG 491 – @Internship (1-12) The internship is a combination of academic study and work experience in an organization. A qualified student will work part-time or full-time at a private or public institution. A faculty member in the Department of Business Administration will supervise the academic project, while a supervisor at the work site will monitor the work experience. Either an instructor or the student may initiate the type of work. No more than six credit hours may be counted toward the major. Prerequisite: Junior standing at the time of internship. For application deadlines and more information, see your adviser. Fall and Spring.