

**DEPARTMENT OF BUSINESS ADMINISTRATION
COURSE DESCRIPTIONS**

Accounting (ACCT)

ACCT 211. Financial Accounting.

Prerequisite: Sophomore standing. Basic theory, methodology and problems involved in the preparation of the income statement, the balance sheet and the statement of cash flows. An introduction to managerial accounting topics. Three hours.

ACCT 212. Managerial Accounting.

Prerequisite: ACCT 211. Analysis of accounting data used in the planning, control and decision-making activities of business. Three hours.

ACCT 311-312. Intermediate Accounting I and II.

Prerequisite: ACCT 211. In-depth study of theory, methodology and problems involved in accounting for assets, liabilities, capital and income determination. Other topics covered are cash flow statements, statement analysis, error correction and accounting for income taxes. Three hours each.

ACCT 411-412. Federal Taxation I and II.

Prerequisite: ACCT 211. A study of tax principles and regulations related to individuals, corporations, estates and trusts. Three hours each.

ACCT 421. Cost Accounting.

Prerequisite: ACCT 211. A study of the concepts and techniques of cost accounting. Topics include job-orders and process-cost systems, standard costs, budgeting and management's use of cost accounting information. Three hours.

ACCT 422. Auditing.

Prerequisite: ACCT 311. A study of auditing theory, standards and procedures. Topics include audit planning, sampling, internal control, the preparation of the auditor's report and ethics. Three hours.

ACCT 425. Accounting Ethics and Professionalism.

Prerequisite: ACCT 312. A study of issues and cases pertaining to ethics and professional standards in accounting. Fraud detection, conflict-of-interest, whistle blowing and legal liability are also covered. Topics will be integrated with other accounting courses. Three hours.

ACCT 430. Governmental and Non-Profit Accounting.

Prerequisite: ACCT 312. Accounting for governmental entities, colleges, hospitals and other non-profit organizations. Topics include theory of fund accounting, GASB standards, procedures of accounting and entity reporting. Three hours.

ACCT 432. Advanced Accounting.

Prerequisites: ACCT 312 and Senior standing. A discussion of special accounting topics, such as consolidated financial statements, mergers and acquisitions and reporting for the Securities and Exchange Commission. Three hours.

ACCT 434. Accounting Information Systems.

Prerequisites: CSCI 200 and ACCT 312. A study of the design and use of information systems to collect, process and interpret

financial data, emphasizing internal control systems and computer audit techniques, systems design and implementation. Three hours.

ACCT 436. Advanced Cost Accounting.

Prerequisite: ACCT 421. In-depth study of advanced cost accounting topics, which include transfer pricing, activity-based costing, capital budgeting, quality control and performance analysis. Three hours.

ACCT 441. Accounting Theory.

Prerequisite: ACCT 312. Advanced study of fundamental concepts, conventions and assumptions underlying accounting practice. Three hours.

ACCT 445. CPA Examination Preparation.

Prerequisite: ACCT 312. Review of prior CPA examinations and analysis of new developments in accounting theory, accounting practice, auditing and business law. Three hours.

Business Administration (BADM)

BADM 201. Business English and Communication.

Prerequisite: ENGL 102. A study of the procedures and practices of written and oral communication in business professions. Students develop skills in writing business letters, preparing informal and formal reports and making oral presentations. Three hours.

BADM 261-262. Professional Development Seminars I and II.

Prerequisite: Sophomore standing. Weekly sessions, including guest speakers, to counsel and involve students in the areas of university and division requirements, career planning and development, acquisition of work experience, building of leadership skills and preparation for graduate studies. No credit hours.

BADM 301. Business Statistics.

Prerequisite: MATH 111. An introduction to basic statistical concepts and procedures, and their application to business problems. Topics include measures of central tendency, and dispersion, probability, theory of sampling, correlation and regression analysis. Three hours.

BADM 302. Business Calculus.

Prerequisite: MATH 111. A study of the basic concepts and procedures of calculus and their application to business problems. Topics include differentiation partial and total derivatives, higher-order derivatives, maximum and minimum problems and techniques of integration. Three hours.

BADM 304. Business Law.

This course explores the nature and sources of laws relating to contracts, sales, trade practices, business torts, crimes, bankruptcy and legal responsibilities of business organizations. It further highlights how legal issues may constrain business operations. Three hours.

BADM 311. Business Finance.

Prerequisite: ACCT 212, ECON202. Principles of financial management and their relationship to the conduct of the business enterprise. Topics include financial statement analysis, time value of money, asset valuation, capital budgeting, capital structure, and

cost of capital. Three hours.

BADM 312. Personal Finance.

Prerequisite: Junior standing. Management of personal and family financial affairs. Topics include financial planning and budgeting, saving, consumer purchases and the use of credit, securities and real estate investments, planning for retirement income, planning for insurance needs and estate planning. Three hours.

BADM 314. Business Research.

Prerequisite: BADM 301. Scientific methods of research with emphasis on critical evaluation. Students gain hands-on experience in conducting research and writing reports in the APA style. Students will also review and assess current published literature. The course materials will form a major part of the senior thesis/project. Three hours.

BADM 350. Insurance and Risk.

A presentation of general principles of insurance and their application to personal and business situations, and risk management methods applicable to personal and business situations. Fundamentals of the major types of insurance, including life, property, accident and health, automobile and workmen's compensation. Three hours.

BADM 360. Principles of Real Estate.

A survey and analysis of the business aspects of real estate and factors influencing real property value. Basic principles of real estate investments are also covered. Three hours.

BADM 361-362. Professional Development Seminars III and IV.

Prerequisite: BADM 261 and BADM 262. Weekly sessions, including guest speakers, to monitor and continue student progress toward preparation for graduate studies, successful career planning and development, leadership skills and development and work experience. No credit hours.

BADM 403. Advanced Business Law.

Prerequisites: BADM 304. An intensive study of selected topics in business law, such as contract law, agency, legal forms of business organizations, commercial paper, bankruptcy and employment law. Three hours.

BADM 406. International Business.

Prerequisite: Senior standing. A study of business relationships between countries; cultural, political, and economic factors affecting international business or markets; and managerial and marketing strategies for foreign environments. Three hours.

BADM 410. Business Policy.

Prerequisite: Senior standing. An integrative course that focuses on developing strategic plans, using functional knowledge from finance, accounting, management, economics and marketing. Three hours.

BADM 460. Business Internship.

Prerequisite: Second-semester Junior standing, departmental approval and consent of instructor. Supervised on-the-job experiences in various aspects of the business profession. Students may

arrange for clinical experiences complementing their major/concentration through special arrangements with a business enterprise.

Plans may be arranged for off-campus internship during the school year and during the summer. Three hours.

BADM 461-462. Professional Development Seminars V and VI.

Prerequisites: BADM 361 and BADM 362. Special sessions, including guest speakers, to dialogue with students about the senior exit examination, the job search, graduate studies and other realities of the work place. No credit hours.

BADM 463. Personal Values and Organizational Ethics.

Several major ethical theories are reviewed. Adult learners are asked to examine personal values through readings and workplace analysis to formulate a management philosophy incorporating business ethics, government accountability, human rights and a responsible lifestyle in the contemporary world. Three hours.

Economics (ECON)

ECON 201. Macroeconomics.

A survey of economics at the aggregate level. Topics include economic systems, economic growth and national income, monetary and fiscal policies, inflation and unemployment and financial markets. Three hours.

ECON 202. Microeconomics.

Prerequisite: ECON 201. A study of economics at the market level. Topics include market structures, factor markets, consumer and firm behavior and international trade. Three hours.

ECON 312. Quantitative Methods.

Prerequisite: BADM 301. A comprehensive study of various quantitative techniques and their application to the analysis of business problems. Three hours.

ECON 411. Managerial Economics.

Prerequisites: BADM 302 and ECON 202, ECON 312. A study of the application of economic concepts and techniques to decision making in business. Includes demand forecasting, firm structure, cost analysis, capital budgeting and operations research techniques. Three hours.

Management (MGMT)

MGMT 201. Principles of Management.

Prerequisite: Sophomore standing. A study of basic management in business enterprises. Topics include planning, organizing, motivation, communication, leadership, ethics, functional areas and organizational structure. Three hours.

MGMT 303. Human Resources Management.

Prerequisite: MGMT 201. A study of the recruitment, selection and development of the work force. Topics include evaluation, compensation, employee relations and legal considerations. Three hours.

MGMT 403. Production and Operations Management.

Prerequisites: ECON 312. Senior Standing. A study of the design and management of operations under varying conditions. Techniques for improving decisions regarding job design, capacity, inventory,

location, layout, and scheduling in both manufacturing and service organizations will be discussed. Three hours.

MGMT 405. Organizational Theory and Behavior.

Prerequisites: Senior standing. A study of interactions, effects, organizational structure, interrelationships and behavioral approaches to management. Three hours.

MGMT 407. Management Information Systems.

Prerequisites: CSCI 200, MGMT 201 and Senior standing. The management and use of information systems in organizations and their relationship to organizational objectives and structure. Topics include hardware, software, functional information systems, decision support systems, expert systems, telecommunications and systems design. Three hours.

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MGMT 412. Advanced Human Resource Management.

Prerequisites: MGMT 303 and Senior standing. A more detailed study of principles, procedures and techniques in the management of human resources. Topics included job analysis, recruitment and selection of employees, career management, compensation management and the regulatory environment. Three hours.

MGMT 415. Labor Relations.

Prerequisite: Junior standing. A study of the development and structure of labor markets, the labor and union movement, collective bargaining and labor laws. Three hours.

MGMT 421. Entrepreneurship.

Prerequisite: MGMT 201. A study of small business. Topics include starting a new business, operating and managing a small business, the role of small business in the economy and some aspects of government assistance. Three hours.

MGMT 425. Investments and Portfolio Analysis.

Prerequisite: BADM 311. A study of securities, portfolios, securities willing and markets. Topics include determining investment objectives, types of securities (stocks, bonds, options, futures, convertibles, derivatives, etc.), security analysis (fundamental and technical), arbitrage, industry analysis, asset pricing models and market models.

MGMT 436. Quality Management.

Prerequisite: MGMT 201 and BADM 301. A study of the principles, practices and analytic methods in quality management.

Topics include statistical quality control, quality design, quality assurance, conformance to design, culture, change and development. Three hours.

MGMT 440. Advanced Organizational Theory and Behavior.

Prerequisites: MGMT 405 and Senior standing. In-depth study of managerial considerations in human behavior and organizational structure. Topics in human behavior include perception, individual differences, motivation, goal-setting and ethics. Topics in organization structure include organizational design, culture, change and development. Three hours.

Marketing (MRKT)

MRKT 201. Principles of Marketing.

Prerequisite: Sophomore standing. Introduction to various factors and activities in marketing, channels of distribution, pricing, promotion, product management and environmental factors involved in the flow of goods and services from production to consumption. Three hours.

MRKT 302. Consumer Behavior.

Prerequisite: MRKT 201. A study of the decision-making process with contributions of the behavioral sciences to the understanding and predicting of consumer behavior in the marketplace. Includes the contribution of research techniques to understanding consumer purchasing and decision-making. Three hours.

MRKT 401. Advertising.

Prerequisite: MRKT 302. An analysis of concepts, strategies and practices involved in the planning, executing and evaluating of advertising and promotional activities in communicating to the consumer. Emphasis is on message strategies and advertising media in the sale of goods and services. Three hours.

MRKT 402. Sales Management.

Prerequisite: MRKT 201. A study of problems involved in managing a sales force (recruiting, selection, training, compensation, supervision, stimulation), sales planning (forecasting, budgeting, territories), sales analysis and control. Includes the responsibilities, preparation, duties and qualifications of salespeople. Three hours.

MRKT 403. Marketing Management.

Prerequisites: MRKT 201 and Senior standing. An analysis of the various marketing functions, the duties and responsibilities of the marketing manager and the study of activities involved in directing the flow of goods and services from production to the consumer. Emphasis is placed on strategic planning, control and analytical procedures for marketing decision. Three hours.

MRKT 404. Retailing.

Prerequisite: MRKT 201. An introductory retailing course which considers the basic decision areas in the retailing mix, such as store location, pricing, merchandise planning and control, personnel-planning and customer service, promotions policies, selling and buying. Three hours.

MRKT 405. Customer Relations.

Prerequisite: MRKT 201. Deals with a set of customer-oriented activities that attract, hold and build long-term individualistic relationships between the firm and its customers. Students learn hands-on in helping customers find satisfaction with the firm's total offering of goods and services. Three hours.

MRKT 406. Marketing Research.

Prerequisites: BADM 301, MRKT 201 and Senior standing. Techniques of research for marketing decisions; study of information needs, sources, methods for gathering and analyzing data and putting findings into format for management utilization. Three hours.

MRKT 410. Marketing Channels.

Prerequisites: M Senior standing. Study of channels of distribution

from the manufacturer to the consumer. Emphasis is placed on the roles and functions of every member in the channels and the integration of these roles into marketing a product. Three hours.

MRKT 420. Industrial Marketing.

Prerequisites: MRKT 302 and Senior standing. Study of the activities involved in the marketing of industrial goods. Analysis of market structures, habits and motives of purchasers, types of industrial products, pricing problems and distribution channels. Three hours.