Course Catalog

Business, School of

Faculty

Department of Accounting

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Overview

The School of Business offers five Bachelor of Science degrees and one Bachelor of Arts degree. The Bachelor of Science degrees are designed to accommodate those students who want to pursue specialized study in the following areas: accounting, finance, business analytics and technology, international business, and business administration (with concentrations in either marketing or management). The Bachelor of Arts degree is designed to accommodate those students who do not wish to pursue an in-depth study of one of the areas in business, but who also desire to undertake a double major, where one of those majors is business. These degree programs are accredited by AACSB International – The Association to Advance Collegiate Schools of Business International.

Students pursuing the Bachelor of Science degrees complete a core of 28 credit hours with additional major-specific requirements. Students pursuing the Bachelor of Arts degree complete a core of 28 credit hours and six hours of electives beyond that core. A student who pursues either a major or a minor in the School of Business must take at least 50% of the School of Business credit hours that apply toward his/her degree at Trinity University. Furthermore, at least 50% of the credit hours identified as major or concentration requirements for the Bachelor of Science degree in the School of Business must be taken at Trinity University.

The degree programs are designed to fulfill the needs of students who, upon graduation, intend immediately to pursue careers in business, government, or the non-profit sector, as well as those students who plan to undertake graduate study in business or law. The School of Business core includes those courses prospective employers are most apt to require and that are generally required as prerequisites for most Master of Business Administration degree programs, as well as being desired courses for graduate study in law.

Students should apply for admission to major in accounting, finance, business analytics and technology, international business, or business administration early in the sophomore year so that they may be assigned a major adviser. The advising process is important for all School of Business majors as it provides a basis for the development of a comprehensive program that best meets both the academic and career objectives of the student.

The general requirements for the Bachelor of Science and Bachelor of Arts degrees are listed below. For full admission to any School of Business major, a student must first complete ACCT 1301, ECON 1311, BAT 2301, and one of MATH 1305 or MATH 1311, all with grades of C or better. Provisional acceptance may be granted if it is apparent that an applicant can meet the requirements for full acceptance by the end of the semester in which application is made.

Requirements

- Bachelor of Science in Accounting
- Bachelor of Science in Business Administration
- Bachelor of Science in Business Analytics and Technology
- Bachelor of Science in Finance
- Bachelor of Science in International Business
- Bachelor of Arts in Business
- Master of Science in Accounting
Bachelor of Science in Accounting Degree

The requirements for the Bachelor of Science in Accounting degree are as follows:

I. One of MATH 1305 or MATH 1311.

II. Core business curriculum (28 hours): ACCT 1301; BAT 1101 or 1102, 2301, 2302, 3301; BUSN 3302, 4301; FNCE 3301; MGMT 2301; and MKTG 2301.

Note: ECON 1311 is a prerequisite for FNCE 3301 and ECON 1312 is a prerequisite for BUSN 4301. In order to satisfy these prerequisite requirements, ECON 1311 and ECON 1312 may not be taken on a pass/fail basis.

a. Accounting major requirements (21 hours):

   I. Required courses (18 hours): ACCT 1302, 3341, 3342, 3343, 4344, and BUSN 3341.

   II. Elective courses (3 hours): Students must complete at least three hours of business electives that may include ACCT 4397, ACCT 4697, or any other upper division non-core course offered or cross-listed by any department in the School of Business. Whenever possible, students are encouraged to select courses that offer significant experiential components.

b. Completion of an approved study abroad experience or the successful completion of a modern foreign language course numbered 2302, or its equivalent.

c. Completion of electives sufficient to bring the total credit hours outside of the School of Business to at least 60.

d. Completion of all other required elements of the Pathways curriculum and at least 124 credit hours.

For full admission to any School of Business major, a student must first complete the following courses with grades of C or better:

1. ACCT 1301
2. MATH 1305 or MATH 1311
3. ECON 1311
4. BAT 2301

Provisional acceptance may be granted if it is apparent that an applicant can meet the requirements for full acceptance by the end of the semester in which application is made.

Although not a requirement for the major, the norm is that students also complete a paid internship (ACCT 4697) during their senior year. Because the sequencing of courses is critical for students to be able to do so and to
otherwise complete the academic requirements for the B.S. degree in four years, the following guidance is provided.

1. Year 1 & 2: Students should enroll in ACCT 1301, ACCT 1302. Students who intend to study abroad as a part of their major requirements should plan on completing study abroad prior to their junior year or during a summer.


3. Senior: Fall semester – ACCT 4344; Spring semester – ACCT 4697, BUSN 3341, and BUSN 4301.

Note that a student intern will be enrolled for only 12 hours during the spring semester of the senior year; therefore, it is imperative that a minimum of 112 hours have been completed by the end of the fall semester senior year and that BUSN 3341 and BUSN 4301 be deferred until the spring semester senior year.

Prospective students should also note that the State of Texas requires that a CPA candidate complete a minimum of 150 credit hours in order to take the Uniform Certified Public Accountant Examination. This major only partially satisfies those educational requirements, so a student intending to sit for the CPA exam will also need to complete graduate study in accounting. The Department of Accounting in the School of Business offers a two-semester Master of Science in Accounting degree program which, in combination with the B.S. in accounting, completes the hour credit and course requirements for CPA candidacy. Students interested in learning more about the accounting program should contact the Chair of the Department of Accounting for additional information.

Master of Science in Accounting Degree

The Master of Science in Accounting program is a two-semester program that typically is undertaken as a fifth year of study by students who have completed the Bachelor of Science degree in Accounting. The program is structured to develop and perfect technical, theoretical, and interpersonal skills required of accounting professionals. Upon completion of an undergraduate accounting degree and the Master of Science in Accounting program, the student will have satisfied the educational requirements for the Uniform Certified Public Accountant Examination in the state of Texas.

The requirements for full admission to the program include:

- Senior standing as an undergraduate student, or a baccalaureate degree.
- Completion of six undergraduate Accounting courses: (ACCT 1301, 1302, 3341, 3342, 3343, 4344) or their equivalent with acceptable grades. Students who do not have an undergraduate business degree will need three additional business courses to meet CPA exam requirements in Texas.
- A grade point average of 3.00 or better on the last 60 hours of undergraduate level work and an average of 3.00 or better in upper division Accounting coursework.
- Acceptable scores not more than five years old on the Graduate Management Admissions Test (GMAT).
- Two letters of recommendation from professors or employers regarding the applicant’s character, motivation, and intellectual ability.
In evaluating an application for graduate study, the department chair or program director will consider the applicant’s commitment to and suitability for the profession. Applicants who meet the requirements for regular admission may nonetheless be denied admission if significant academic, ethical, or dispositional concerns are identified as part of the admission process.

Students who do not meet the requirements for unconditional acceptance may be considered for acceptance on a provisional basis.

Course of Study

Students are scheduled for five courses during each of the two semesters of graduate study. Courses include:

1. ACCT-5341 Accounting Theory
2. ACCT-5342 Accounting Information Systems
3. ACCT-5343 Seminar in Advanced Federal Tax
4. ACCT-5344 Advanced Auditing: Professional Standards and Practices
5. ACCT-5345 Advanced Managerial Accounting
6. ACCT-5346 Advanced Financial and Nonprofit Accounting
7. ACCT-5349 Seminar in Ethics and Professional Responsibility
8. ACCT-5390 Special Topics in Accounting (2)
9. MGMT-5372 Conflict Management

Bachelor of Science in Business Administration Degree

The requirements for the Bachelor of Science in Business Administration degree are as follows:

I. One of MATH 1305 or MATH 1311.
II. Core business curriculum (28 hours): ACCT 1301; BAT 1101 or 1102, 2301, 2302, 3301; BUSN 3302, 4301; FNCE 3301; MGMT 2301; and MKTG 2301.

Note: ECON 1311 is prerequisite for FNCE 3301 and ECON 1312 is prerequisite for BUSN 4301. In order to satisfy these prerequisite requirements, ECON 1311 and ECON 1312 may not be taken on a pass/fail basis.

III. Concentration requirements (12-15 hours):

A. Management Concentration (12 hours): Students choosing this option should complete MGMT 3371 and 9 hours from the courses that follow: MGMT 3361, MGMT 3372, MGMT 3383, and MGMT 4371.

B. Marketing Concentration (15 hours): Students choosing this option must complete MKTG 3381, 3383, 4381 and an additional 6 hours from the courses that follow: MKTG 3361, 3382, INTB 3363, 4362. In order to enroll in MKTG 4381 in their Senior year, students must complete 3381
and 3383 by the end of their Junior year.

IV. Completion of an approved study abroad experience or the successful completion of a modern foreign language course numbered 2302, or its equivalent.

V. Completion of electives to bring the total in School of Business courses to at least 45 credit hours.

VI. Completion of electives sufficient to bring the total credit hours outside of the School of Business to at least 60.

VII. Completion of all other required elements of the Pathways curriculum and at least 124 credit hours.

For full admission to any School of Business major, a student must first complete the following courses with grades of C or better:

1. ACCT 1301
2. MATH 1305 or MATH 1311
3. ECON 1311
4. BAT 2301

Provisional acceptance may be granted if it is apparent that an applicant can meet the requirements for full acceptance by the end of the semester in which application is made.

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Bachelor of Science in International Business Degree

The requirements for the Bachelor of Science in International Business degree are as follows:

I. One of MATH 1305 or MATH 1311.

II. Core business curriculum (28 hours): ACCT 1301; BAT 1101 or 1102, 2301, 2302, 3301; BUSN 3302, 4301; FNCE 3301; MGMT 2301; and MKTG 2301.

Note: ECON 1311 is prerequisite for FNCE 3301 and ECON 1312 is prerequisite for BUSN 4301. In order to satisfy these prerequisite requirements, ECON 1311 and ECON 1312 may not be taken on a pass/fail basis.

III. International Business major requirements (24 hours):

A. Required courses (15 hours): MGMT 3361, FNCE/ECON 3361, MKTG 3361, INTB 3361, INTB 4361.

B. International Business electives (6 hours):

1. At least 3 hours from INTB 3330, 3363, 3365, 4362, and/or BUSN 3340.

2. Interdisciplinary international electives: COMM 3322/HCOM 3374, ECON 3318, 3347, FNCE 3348, and INTB 3346.

C. International experiential requirement (3 hours): International Business Internship (INTB 3396, INTB
3-97 or INTB 3372) with International Business Summer Program, Madrid Program, Shanghai Policy Program, or other pre-approved internship programs.

Note: University policy requires that all students intending to study abroad have a GPA of 2.75 or above. To satisfy the experiential requirement for the major, a student must have both an approved study abroad experience and an approved international internship (a minimum of 120 hours of work experience with the sponsoring company or organization). All students are strongly encouraged to complete their international internship while they study abroad.

IV. Completion of electives sufficient to bring the total credit hours outside of the School of Business to at least 60.

V. Completion of all other required elements of the Pathways curriculum and at least 124 credit hours.

For full admission to any School of Business major, a student must first complete the following courses with grades of C or better:

1. ACCT 1301
2. MATH 1305 or MATH 1311
3. ECON 1311
4. BAT 2301

Provisional acceptance may be granted if it is apparent that an applicant can meet the requirements for full acceptance by the end of the semester in which application is made.

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Minor in Business Administration Legal Studies

The Business Administration Legal Studies Minor is designed for students who would like to develop a practical understanding of legal theory and the rules of law applicable to public and private institutions, with emphasis on business enterprises. Students contemplating graduate studies in business, law, medicine, or other professional areas and those who intend to serve in an organizational leadership capacity would find that the Legal Studies Minor complements their major field of study. Requirements for the minor are the completion of at least 18 credit hours of courses. The following three courses are required for completion of the minor: ACCT 1301, BUSN 3302, and BUSN 3341. Additional requirements include:

I. At least one three-hour course in law focusing on business regulation: BUSN/ECON 3338, INTB 3361, ECON 3336, ECON 3339, or appropriate BUSN 3-90 or other course approved by the minor adviser.

II. At least one three-hour course in law applicable to business from a perspective other than business or economics: COMM 3362, PHIL 3453, PLSI 3351, SOCI 3350 or other law course outside of business and economics approved by the minor adviser.

III. One additional three-hour course in law from either I or II above.
Note: If a student wishes to pursue a minor in Business and a minor in Business Administration Legal Studies, the courses required by one minor cannot simultaneously be counted to fulfill the requirements of the other. Moreover, a student receiving any School of Business major may not receive a minor in Business or a minor in Business Administration Legal Studies.

Bachelor of Science in Business Analytics and Technology Degree

The requirements for the Bachelor Science in Business Analytics and Technology degree are as follows:

I. One of MATH 1305 or MATH 1311; and one of CSCI 1311 or 1320.

II. Core business curriculum (28 hours): ACCT 1301; BAT 1101 or 1102, 2301, 2302, 3301; BUSN 3302, 4301; FNCE 3301; MGMT 2301; and MKTG 2301.

Note: ECON 1311 is prerequisite for FNCE 3301 and ECON 1312 is prerequisite for BUSN 4301. In order to satisfy these prerequisite requirements, ECON 1311 and ECON 1312 may not be taken on a pass/fail basis.

III. Business analytics and technology major requirements (13 hours): BAT 1101, 3303, 3305; 3304, and 4301.

IV. Completion of an approved study abroad experience or the successful completion of a modern foreign language course numbered 2302, or its equivalent.

V. Completion of electives sufficient to bring the total credit hours outside of the School of Business to at least 60.

VI. Completion of all other required elements of the Pathways curriculum and at least 124 credit hours.

For full admission to any School of Business major, a student must first complete the following courses with grades of C or better:

1. ACCT 1301
2. MATH 1305 or MATH 1311
3. ECON 1311
4. BAT 2301

Provisional acceptance may be granted if it is apparent that an applicant can meet the requirements for full acceptance by the end of the semester in which application is made.
Bachelor of Science in Finance Degree

The requirements for the Bachelor of Science in Finance degree are as follows:

I. One of MATH 1305 or MATH 1311.

II. Core business curriculum (28 hours): ACCT 1301; BAT 1101 or 1102, 2301, 2302, 3301; BUSN 3302, 4301; FNCE 3301; MGMT 2301; and MKTG 2301.

Note: ECON 1311 is prerequisite for FNCE 3301 and ECON 1312 is prerequisite for BUSN 4301. In order to satisfy these prerequisite requirements, ECON 1311 and ECON 1312 may not be taken on a pass/fail basis.

III. Finance major requirements (24 hours):

A. Required courses (18 hours): FNCE 3352, 3362, FNCE 3351, FNCE 3361, and ACCT 3341, 3342.

B. Elective courses (6 hours): FNCE 3363, 3366, 4362, 4363, or 4366.

IV. A grade of C or higher in FNCE 3301.

V. Completion of an approved study abroad experience or the successful completion of a modern foreign language course numbered 2302, or its equivalent.

VI. Completion of electives sufficient to bring the total credit hours outside of the School of Business to at least 60.

VII. Completion of all other required elements of the Pathways curriculum and at least 124 credit hours.

For full admission to any School of Business major, a student must first complete the following courses with grades of C or better:

1. ACCT 1301
2. MATH 1305 or MATH 1311
3. ECON 1311
4. BAT 2301

Provisional acceptance may be granted if it is apparent that an applicant can meet the requirements for full acceptance by the end of the semester in which application is made.

It is critical for students to plan their coursework carefully because many courses are fall-only or spring-only offerings. To complete the academic requirements for the B.S. degree in four years, the following guidance is provided.

Students who intend to study abroad as a part of their major requirements should plan on completing their study abroad either prior to their junior year or during a summer term.

1. Sophomore spring semester or junior fall semester – FNCE 3301.
2. Junior fall semester – FNCE 3301 (if not already taken) and ACCT 3341.


4. Senior fall semester – FNCE 3351/ECON 3356

5. Senior fall semester – elective FNCE 3363 (Student Managed Fund I). Prerequisites include FNCE 3352 and FNCE 3362, interview in junior spring semester.


Bachelor of Arts in Business Degree

The requirements for the Bachelor of Arts Degree with a major in Business are as follows:

I. One of MATH 1305 or MATH 1311.

II. Core business curriculum (28 hours): ACCT 1301; BAT 1101 or 1102, 2301, 2302, 3301; BUSN 3302, 4301; FNCE 3301; MGMT 2301; and MKTG 2301.

Note: ECON 1311 is prerequisite for FNCE 3301 and ECON 1312 is prerequisite for BUSN 4301. In order to satisfy these prerequisite requirements, ECON 1311 and ECON 1312 may not be taken on a pass/fail basis.

III. Completion of a second major from a department outside of the School of Business at Trinity University.

IV. Completion of six hours of electives in the School of Business.

V. Completion of all other required elements of the Pathways curriculum and at least 124 credit hours.

For full admission to any School of Business major, a student must first complete the following courses with grades of C or better:

1. ACCT 1301
2. MATH 1305 or MATH 1311
3. ECON 1311
4. BAT 2301

Provisional acceptance may be granted if it is apparent that an applicant can meet the requirements for full acceptance by the end of the semester in which application is made.
Minor in Business

In addition to the degree programs offered to business majors, the School of Business offers a minor in Business to students who would like to explore the subject of business in depth but whose primary interests lie elsewhere. Requirements for the minor are the completion of at least 24 credit hours of School of Business courses. The following seven courses are required for completion of the minor: ACCT 1301, BAT 2301, 2302, BUSN 3302, MGMT 2301, MKTG 2301, and FNCE 3301*.

In addition, one three-hour upper-division elective course within the School of Business must be taken. None of the courses used to satisfy these requirements may be taken Pass/Fail.

*Students should note that ECON 1311 is prerequisite for FNCE 3301. In order to satisfy this prerequisite requirement, ECON 1311 may not be taken on a Pass/Fail basis.

Courses

Accounting

ACCT-1300 Understanding the Language of Business
An introduction to financial and managerial accounting for students who are not majoring in Business, but whose future leadership roles in traditional business environments, non-profit organizations, and other sectors may require and understanding of accounting information. Students will study the development of accounting information and its use to communicate information for personal and organizational decision making. This course does not satisfy curricular requirements for students majoring in Business, nor may students majoring in business earn elective credit for this course subsequent to completion of ACCT 1301.

ACCT-1301 Fundamentals of Financial Accounting
An introduction to business and the basic concepts of financial accounting. The course incorporates identifying, analyzing, measuring, recording, and communicating financial information for businesses that are organized and operated for profit. Emphasis is placed on applications of these concepts to real world situations.

ACCT-1302 Fundamentals of Managerial Accounting
An introduction to cost and managerial accounting with special focus on the application of cost accounting techniques such as managerial planning, control, and decision making tools. A special effort is made to integrate standards of ethical conduct for management accountants throughout the course. Prerequisite: ACCT 1301

ACCT-1341 Capitalism, Accounting, and Accountability
The purpose of this course is to investigate the importance of financial accounting and financial accountability to
Western economies and societies. The course uses readings from "Great Books" to inform discussions about modern capitalist economies and then explores the importance of accounting and accountability in the success (and failure) of organizations, economies, and empires from the 14th century to the present. The course also includes discussions related to corporate social responsibility and sustainability. School of Business majors may not earn business elective credit for this course.

ACCT-2141 The Accounting Profession and Professionalism
An overview of the accounting profession, with emphasis on areas of practice, professionalism, and ethical norms. Must be taken on a pass/fail basis. (Offered every Fall.) Corequisite: ACCT 3341 and junior standing, or consent of the instructor.

ACCT-3142 Introduction to Oil and Gas Accounting
The course focuses on the basic vocabulary, accounting, and reporting practices related to exploration, acquisition, development, and production of oil and gas resources. Must be taken on a pass/fail basis. (Offered every Spring.) Corequisite: ACCT 3342 and junior standing, or consent of the instructor.

ACCT-3341 Intermediate Financial Accounting I
A comprehensive study of the conceptual bases and standards of financial accounting. The course focuses on analyzing transactions and internal events in terms of current accounting theory and applying this theory in financial reporting. Prerequisites: ACCT 1301 and Junior standing or consent of instructor.

ACCT-3342 Intermediate Financial Accounting II
A continuation of ACCT 3341 with emphasis on accounting for shareholders’ equity, debt securities, investments, pensions, leases, and other contemporary accounting topics. Prerequisite: ACCT 3341.

ACCT-3343 Introduction to Federal Income Tax
An introduction to federal income tax law, primarily as it applies to individuals. Emphasis is placed on the various facets of calculating tax liability, the conceptual and theoretical bases of tax law, and practical problems encountered in its application. Prerequisites: ACCT 1301 and Junior standing.

ACCT-3-90 Studies in Accounting
Designed for students wishing to continue the study of accounting beyond regularly offered courses. Credit from one to six hours. No more than a total of six hours credit may be earned in 3-90 courses in business administration. Prerequisites: Consent of instructor and Junior standing.

ACCT-4344 Auditing
A study of accounting attestation standards and procedures. Topics include audit objectives, ethics, auditor's legal liability, Generally Accepted Auditing Standards, audit planning, and internal audit functions. Prerequisite: ACCT 3342.

ACCT-4097 Accounting Internship
The accounting internship is a structured full-time eight-week internship under the supervision of accounting professionals in either private or public practice. This not-for-credit internship requires employer documentation of the internship objectives and nature of work assignments, submission of employer intern evaluations, and a summary memorandum from the intern at the conclusion of the internship period. Course must be taken on a Pass/Fail basis. Prerequisite: Senior Standing, major in accounting and approval of the instructor.

**ACCT-4397 Accounting Internship**

The accounting internship is a structured full-time eight-week internship under the supervision of accounting professionals in either private or public practice. This not-for-credit internship requires employer documentation of the internship objectives and nature of work assignments, submission of employer intern evaluations, and a summary memorandum from the intern at the conclusion of the internship period. Course must be taken on a Pass/Fail basis. Prerequisite: Senior Standing, major in accounting and approval of the instructor.

**ACCT-4697 Accounting Internship**

A supervised internship where the student works with an accounting or business firm learning accounting procedures and practices. The internship will normally be completed by working for an organization on a full-time basis over a period of eight weeks during the spring semester of the senior year. Must be taken on a Pass/Fail basis. Prerequisite: Senior standing.

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**Business**

**BUSN-1359 Professional Ethics**

A critical Examination of ethics and ethical issues involved in professional life. Typical topics will include the following: ethical theory, theory of justice, professional codes of conduct, corporate responsibility, harassment policy, affirmative action, the moral status of animals, experimentation using animal and human subjects, the physician-patient relationship, reproductive ethics, and health care policy. (Also listed as PHIL 2359). PHIL 1354 and BUSN 2359 may not both be taken for credit.

**BUSN-2101 Corporate Social Responsibility and Human Values**

This course offers a perspective on corporate social responsibility, with a focus on human values and business ethics. The course will include an opportunity to meet with CEOs and representatives of several businesses and will examine the motivations for responsible corporate governance.

**BUSN-3302 Legal Concepts of Business I**

Studies the American legal system, principles of the law of contracts, negotiable instruments, sales, and business ethics. Prerequisite: Sophomore Standing

**BUSN-3311 Organizational Communication**

Studies the theory and practice of communication within organizations. Includes the fit of communication into organizational theory; communication climate and cultures; leadership and management styles; information
networking; and the diagnosis and evaluation of communication problems. (Also listed as HCOM 3362.)

BUSN-3313 The American Corporation
This course acquaints the student with organization theory, corporate decision-making, and the role of the corporation in society. Contemporary corporate issues are discussed and analyzed through readings and the application of fundamental principles to case studies. (Also listed as ECON 3362) Prerequisite: ECON 1311

BUSN-3315 Iceland - Its Unique Geological, Economic and Cultural History
This course will expose students to the unique economic, geologic, and cultural history of Iceland. The economic aspects will focus on the role of financial markets and monetary institutions in economic booms and crashes using Iceland as a case study, possible solutions to public good problems such as the Icelandic fishing quota, business practices which often prioritize protection of the environment and social responsibility, and the role of international trade in development of a small country. The geological history will emphasize Iceland's plate tectonic setting, volcanism, glacial history and related hazards, geothermal energy, and the effects of climate change. The cultural portion will explore the fundamental role of literature in a country with virtually no illiteracy, and the role of the sagas in the transmission of culture, language, and the law in the country with the oldest parliament in the world. (Offered every other year).

BUSN-3338 Government Regulation of Business
Economic analysis of direct government regulatory activity. The course first explores how regulation arises from the political process. These insights, and the tools of microeconomic theory, are then applied to analyze public policy in such fields as electricity, telecommunications, broadcasting, transportation, and safety. (Also listed as ECON 3338). Prerequisite: Three hours of upper division Economics, or consent of instructor.

BUSN-3340 Haciendo Negocios En Latinoamerica (Doing Business in Latin America)
This course is both a language and an applied business course. On the language part, it is intended to increase the Spanish proficiency in reading, writing, and speaking. The other aspect of the course includes a thorough understanding of cultural, political, and economic aspects of the Latin American business environment. Moreover, the course will immerse the student in the intricacies of exporting to, importing from, establishing a new business in, or operating a foreign branch in a Latin American country. Prerequisites: ECON 1311, Spanish proficiency, and consent of instructor. (Also listed as LAC 3340.)

BUSN-3341 Legal Concepts of Business II
Provides the principles of the law of business organizations and regulation; agency, partnerships, corporations, property, debtor-creditor rights, bankruptcy; additional topics include trusts, wills, business and professional responsibility. Prerequisites: BUSN 3302 and Junior standing, or consent of instructor.

BUSN-3344 Economic and Business History of the United States to 1865
A study of the development of American business and the economy through the U.S. Civil War. (Also listed as ECON 3344 and HIST 3338). Prerequisites: ECON 1311 and 3 hours of U.S. history or consent of instructor.
BUSN-3345 Economic and Business History of the United States Since 1865
A study of the development of American business and the economy from the U.S. Civil War to the present. (Also listed as ECON 3345 and HIST 3361). Prerequisites: ECON 1311 and 3 hours of U.S. history or consent of instructor.

BUSN-3355 Entrepreneurship and Venture Planning
This course is designed to provide a practical, comprehensive, basic understanding of entrepreneurship. The process is explored from the inception of an idea through exit strategies. Emphasis is placed on the development of a business plan with focus on legal structure, accounting, business ethics, marketing and finance. Prerequisites: Admission to the major in Business Administration, completion of at least 15 hours of the core curriculum in Business Administration, Junior standing, and consent of instructor.

BUSN-3367 Comparative Views of Modern China
This course represents an overview of the most important economic relationship of the twenty-first century. The global financial crisis that started in 2008 revealed just how much the strategic relationship between China and the United States represents the heart of the world’s economy. China has recently surpassed Japan to become the world’s second largest economy and America’s third largest commercial partner. The rise of China has brought about a reorganization of the global economy and the international balance of power. This new world order carries challenges and opportunities. China remains a communist country with a significant legacy of a command economy. It is also a market economy. Understanding this mixture - capitalism with Chinese characteristics or the Chinese variety Capitalism - is the major aim of this course. We also cover topics relevant to the economic relationship between China and the USA, including international trade and the balance of trade, the Chinese currency system, the growth of China and its growing influence in the international sphere. (Also listed as ECON 3367, CHIN 3367, and URBS 3367).

BUSN-3-90 Studies in Business
Designed for students wishing to continue the study of business beyond areas offered in regular classroom work. Credit from one to six hours. No more than a total of six hours credit may be earned in 3-90 courses in business administration. Prerequisites: Consent of instructor and Junior standing.

BUSN-3-97 Internship in Business Administration
The Business internship is to be a structured and supervised professional work experience with an accepted employer in the private, public, or non-profit sector. To be recognized, the experience must be preapproved and must include specific learning objectives, weekly and final reflections from the intern, and evaluations from the employer. An internship is typically done by a student who has attained sufficient preparation in an academic field. The experience may be paid or unpaid. Variations in credit according to the work performed, from 0 to 6 hours per semester. May be repeated for a maximum of 6 hours credit. Must be taken on a Pass/Fail basis. Prerequisite: Consent of Internship Coordinator and appropriate School of Business Department Chair.

BUSN-4130 Quanqiu Shangwu Wenhua-Zhong-Mei Jiaodian (Global Business Culture)
A companion course to INTB/CHIN 3330 which examines the diverse business culture in China in comparison to that in other countries, particularly in the United States. This course must be taken concurrently with INTB/CHIN
3330 and will be taught entirely in Chinese. Students must have the ability to write and converse in Chinese. (Also listed as CHIN 4130 and LAC 4130) Prerequisites: Senior Standing, CHIN 3302 or the equivalent, and Consent of Instructor Corequisite: INTB/CHIN 3330

BUSN-4301 Business Policy and Strategy
A study in which decision making is emphasized through the analysis of company operations in policy formulation and administration. A course in which the student can apply knowledge acquired in other courses to business problems. Prerequisites: Completion of all other Business Core courses, ECON 1312, and Senior standing.

BUSN-4364 Internationalizing Intellectual Property
Examines theories and strategic significance of intellectual property within a global environment. Intellectual property such as patents, marks, industrial designs, and trade secrets are examined with an emphasis placed upon strategic and managerial intellectual property issues between the United States and China. Course taught in English. (Also listed as CHIN 4364). Prerequisites: Senior standing and Consent of Instructor

Business Analytics and Technology

BAT-3301 Operations Management
Provides a broad view into the scope of work, tools, and techniques, both qualitative and quantitative, that the modern Operations Manager should master, with application to both goods and services. Topics include Operations Strategy, Forecasting, Facility Location and Layout, Project Management, Capacity Planning, Inventory Management, Quality Management, Work Design, and current trends in Operations such as Six Sigma and Lean Manufacturing. Prerequisite: BAT 2301, BAT 1101 and BAT 2302

BAT-3302 Data-Driven Decision Making
In this course we explore problems frequently encountered in the modern business arena that require a sophisticated degree of quantitative and analytic skills. The issues explored cut across functional areas and require an integrative look at the problem solving process. Topics include revenue management, demand forecasting, online auctions, recommender systems and other modern business topics that are data or calculation intensive (Offered every Spring.) Prerequisite: MATH 1308 or 1312 and BAT 2301

BAT-3303 Business Analytics
In this course we explore how to solve modern business problems using analytical and computational methods that require sophisticated skills in quantitative analysis as well as in data storage, retrieval and manipulation. We apply diverse analytical approaches to issues from different functional areas which require an integrative look at the problem solving process. (Offered every other Fall.) Prerequisite: BAT 1101, CSCI 1320, BAT 2301, BAT 2302

BAT-3304 Lean Operations
Grounded in practices developed by Toyota Motor Corp., "Lean" is a system of tools, techniques and philosophies that seek to relentlessly eliminate waste along the value added process in the creation of goods or services. Lean
is the "de facto" benchmark in production systems, and it is becoming so for administrative processes and health care management. Through this course this will familiarize the student with the evolution of production systems, provide them with an advanced tool set for the implementation of Lean across different industries and allow the student to critically compare and contrast Lean with other production systems and philosophies. (Offered every Fall) Prerequisites: BAT 3301 or Consent of Instructor

BAT-3-97 Business Analytics Internship
The Business Analytics and Technology internship is to be a structured and supervised professional work experience with an accepted employer in the private, public, or non-profit sector. To be recognized, the experience must be preapproved and must include specific learning objectives, weekly and final reflections from the intern, and evaluations from the employer. An internship is typically done by a student who has attained sufficient preparation in an academic field. The experience may be paid or unpaid. Variations in credit according to the work performed, from 0 to 6 hours per semester. May be repeated for a maximum of 6 hours credit. Must be taken on a Pass/Fail basis. (Offered every semester). Prerequisite: Consent of internship coordinator and Finance & Decision Sciences department chair.

BAT-4301 Consulting Experience in Business Analytics and Technology
This is an experiential course in which teams of students conduct consultancy projects at the premises of host organizations. Teams are guided by one or more faculty members and are evaluated by both faculty and the host organizations. Topics must be strongly related to current challenges in business analytics, technology, operations, or information systems. (Offered every Fall.) Prerequisites: BAT 3304 and BAT 3305

BAT-1101 Spreadsheet Based Modeling and Data Analysis
Spreadsheet software widely used to manipulate, explore and analyze data across enterprise. This hands-on course will sharpen your analytical and software skills and prepare you to use spreadsheet software in a variety of business scenarios. (Offered every other Spring).

BAT-1102 Intermediate Spreadsheet Modeling and Analysis
Spreadsheet software is widely used to manipulate, explore and analyze data across the enterprise. This hands-on course will provide an in-depth exploration of intermediate and some advanced Excel functionality. (Offered every semester). Prerequisite: BAT 1101 or consent of instructor

BAT-2301 Statistics for Business and Economics
Applications of statistical techniques to business and economics. Sampling, tests of hypotheses, regression and other statistical techniques and their implementation using modern statistical software. (Also listed as ECON 2301)(Offered every semester)

BAT-2302 Fundamentals of Information Systems
Systems theory, information quality, decision making, and the organizational role of information systems are introduced. Information technology including computing and telecommunications systems, are stressed. Concepts of organizations, information systems growth, and process improvements are introduced.
Finance

FNCE-1300 Personal Finance
This course cannot be used to satisfy any of the requirements for a Business degree. This course addresses the major personal financial planning issues that individuals and households face, with an overview that includes all aspects of personal financial management including budgeting, retirement planning, life and health insurance, income taxes, auto and real estate transactions, estate planning and personal investments. Topics also include establishing savings goals, using banking, credit, and other financial services, tax planning, making good investments, and comparing insurance products.

FNCE-3301 Fundamentals of Financial Management
Fundamentals of financial decision making in organizations. Topics include financial planning, managing cash flows, raising and allocating funds, cost of capital, capital budgeting and others. (Offered every semester). Prerequisites: ACCT 1301, ECON 1311 and BAT 2301

FNCE-3348 International Monetary Systems
A study of the principles and practices of foreign exchange, international money markets, the balance of payments, payments adjustment mechanism and the national policies for achieving both domestic and international objectives. Coverage includes the description and history of the relevant national and international institutions. Practice is provided in reading and understanding recent international economic events and current policy issues. (Also listed as ECON 3348). Prerequisites: ECON 1311 and ECON 1312

FNCE-3351 Financial Institutions and Markets
Analytical investigation of the structure, efficiency, and regulation of financial markets and institutions. Topics include determination of the level and structure of interest rates, asset valuation and the flow of funds between markets, theory and practice of financial intermediation, and the social utility of the financial sector. (Also listed as ECON 3356.) Prerequisites: Junior standing and ECON 1311, 1312

FNCE-3352 Investment Principles and Analysis
Analysis of common stock, bonds, options, and futures. Topics include financial markets, valuation of securities, technical analysis, market efficiency, and portfolio theory. Prerequisites: FNCE 3301 and Junior standing.

FNCE-3361 International Finance
This course emphasizes the study of the global exchange rate and associated derivatives markets with particular emphasis on foreign risk hedging; the study of financial equilibrium relations and their effects on the international capital markets, and the potential arbitrage opportunities that result in the absence of equilibrium; and the use of case studies to illustrate the application of theoretical tools on the multinational corporate environment. (Also listed as ECON 3361.) Prerequisites: FNCE 3301 or consent of instructor.

FNCE-3362 Financial Management and Policy
Advanced study of financial theories and practices. Emphasis on case studies to develop analytical thinking about problems faced by business firms. Topics include capital budgeting, risk analysis, leasing, bankruptcy, and mergers. Prerequisites: FNCE 3301 and ACCT 3341

FNCE-3363 Student Managed Fund I
Combines study of the security analysis and portfolio management with practical demands of hands-on money management. Provides opportunity to invest university endowment funds. Topics include economic, industry, and company analysis; economic and financial forecasts; valuation models; portfolio theory; investment philosophy; ethics in investing; capital market performance history; managing endowment funds; and portfolio performance measurement. (Offered every Fall) Prerequisites: FNCE 3301, 3352, 3362 and consent of instructor.

FNCE-3366 Professionalism and Ethics in Finance
This course exposes students to a framework for making ethical financial decisions and to the professional culture of Finance including professional etiquette. Students apply abstract ethical concepts to real-world financial decisions and discuss the personal and professional penalties associate with failure to maintain the highest ethical standards. (Offered every Fall.)

FNCE-3-90 Studies in Finance
Designed for students wishing to continue the study of Finance beyond areas offered in regular classroom work. Credit from one to six hours. No more than a total of six credit hours may be earned in 3-90 courses in Business Administration. Prerequisites: FNCE 3301, consent of Instructor, and Junior Standing

FNCE-3-97 Finance Internship
The Finance and Decision Sciences internship is to be a structured and supervised professional work experience with an accepted employer in the private, public, or non-profit sector. To be recognized, the experience must be preapproved and must include specific learning objectives, weekly and final reflections from the intern, and evaluations from the employer. An internship is typically done by a student who has attained sufficient preparation in an academic field. The experience may be paid or unpaid. Variations in credit according to the work performed, from 0 to 6 hours per semester. May be repeated for a maximum of 6 hours credit. Must be taken on a Pass/Fail basis. (Offered every semester). Corequisite: 15 hours of FDS core Prerequisite: Consent of internship coordinator and Finance & Decision Sciences department chair.

FNCE-4362 Derivatives
Derivatives are financial assets that are now essential tools for investors, corporations and financial institutions to manage risk. This course represents advanced study in the way that these assets are developed and marketed, how they operate, and how they are used. Special emphasis is given to the understanding of how markets come to price these sometimes complicated financial assets. This course provides tools necessary to manage rise, and to value and utilize derivatives in a variety of contexts. Prerequisites: FNCE 3352 - Investments

FNCE-4363 Student Managed Fund II
A continuation of FNCE 3363. Mentoring and leadership of FNCE 3363 students. Continued and advanced student of security analysis and portfolio management with practical demands of hands-on money management. Provides
opportunity to invest university endowment funds. Advanced investments and portfolio management related learning experience tailored to individual student interests. Prerequisites: FNCE 3301, 3352, 3363, and consent of instructor.

FNCE-4366 Advanced Financial Management
A capstone corporate finance class focusing on advanced financial management decision-making in capital budgeting, dividend policy, capital structure, and corporate restructuring. The format of the course is seminar style in that the majority of the classes will be interactive and case-based. (Offered every Spring.) Prerequisites: FNCE 3301 and FNCE 3362

International Business

INTB-2301 International Business Environment
This course focuses on an issue that is of fundamental importance to the study of international business: external relationships involving multinational firms. It provides participants with a theoretical and empirical understanding of how these relationships cause multinationals to behave in certain ways and what the consequences of particular courses of action might be. The course is designed to prepare students, in an integrated setting, to assess the interactions between multinational organizations and institutions (e.g. International Trade Commission, World Trade Organization). It helps participants develop awareness in the process of assessing corporate risks and opportunities to survive and grow in global markets. (Offered every Fall).

INTB-3330 Global Business Culture
This course aims to provide students with a critical and comprehensive understanding of CEO behaviors and cultural reasoning behind their success and/or failure. Emphasis is on comparative analysis of the business culture between China and the US, and related global perspectives. Extensive case applications focus on international CEO comparisons (e.g. American, Chinese, Latin American CEOs). This is a course to prepare students to interact effectively with cross-cultural business partners when doing international business. (Also listed as CHIN 3330.)(Offered every Fall). Prerequisites: Junior standing and 6 hours of Business Administration or consent of instructor.

INTB-3346 La economia espanola Y la Union Europea (The Spanish Economy and the European Union)
An examination of Spain’s economic development and its position within the European Union. The business, economic, and political transformation of Spain from a struggling nation with an authoritarian regime to an economic power with an open and democratic society are studied. The course also examines the development of European Union, with a special focus on its influence on the Spanish business environment. The experiential component of the course includes visits to businesses, government agencies, and NGO’s in Spain. (Also listed as ECON 3346, SPAN 3346, and LAC 3346). (Offered once a year). Prerequisites: ECON 1311, three additional hours in business or economics, SPAN 2302 or the equivalent, and consent of the instructor.
INTB-3361 International Business Law
Surveys the law of international trade and investment, with an emphasis on: comparative features of the world's various legal systems; international sales of goods and services; U.S. and international trade law and practice, documentary sales and letters of credit; the law of international organizations such as the World Trade Organization (WTO) and the European Union (EU); bilateral and multilateral treaties and international agreements such as North American Free Trade Agreement (NAFTA) and the Trans Pacific Partnership (TPP); laws and regulations governing foreign direct investment (FDI), agency and distribution agreements, and protection of intellectual property rights (IPR's) at the international level. (offered every Spring). Prerequisite: BUSN 3302 or consent of instructor.

INTB-3363 International Business Research
This course is offered to encourage undergraduate research. It provides a systematic examination of research as a science and the diverse methods available to conduct international business research, including coverage of both qualitative and quantitative techniques. Emphasis is upon fieldwork (e.g. interviews and surveys in China, US, Latin America or Europe) to collect original data, conduct analysis and interpret results within the context of international business. (Offered once a year). Prerequisite: Junior Standing and 15 hours of business core courses, or Consent of Instructor.

INTB-3365 International Innovation
This course focuses on significant inventions and their patents, and their impact on society, industries, companies, and individual inventors. It also examines how patent systems across nations work to promote and undermine inventive activities. Case studies and data analysis form the main thrust to enhance learning by examining historic landmarks and contemporary breakthroughs. Participants will also examine how patented inventions are often accompanied by disputes. Participants in this course will also have opportunities to simulate a licensing contract. (Offered every Spring). Prerequisites: junior standing and 15 hours of business core courses, or consent of the instructor

INTB-3372 Practica profesional en Espana (Internship in Spain)
A supervised summer internship in Spain. Students enrolled in BUSN 3372 will serve as interns with various firms, trade groups, governmental agencies, or public interest groups where they will work and gain experience related to the Spanish economy and business world. The nature of the student's responsibilities will vary with the internship involved and be subject to the approval of the supervising faculty member. (Also listed as ECON 3372, SPAN 3372, and LAC 3372). (Offered once a year). Prerequisites: ECON 1311, three additional hours in business or economics, SPAN 2302 or the equivalent, and consent of instructor.

INTB-3396 Internship in International Business
This is a supervised, internationally oriented internship. Students registered for this course will serve as interns, under a professional supervisor, in international firms, trade organizations, or governmental/non-governmental agencies to gain experience related to a country other than their home country. The interns' responsibilities should be international business in nature and be subject to the approval of the academic supervisor. This course must be taken on a Pass/Fail basis. (Offered every semester). Prerequisites: Junior standing, completion of 15-hour business core courses, and consent of the instructor.
INTB-4361 International Business Strategy
This course examines how multinational enterprises strategize in the global marketplace. Participants will examine global business, competitive and corporate strategies and their effect on firm performance. This is a core course in international business to develop expertise of internationalization. Participants will also be guided to formulate strategies for leading multinationals in the world. (Offered every Fall). Prerequisites: Senior standing and 18 hours of business core courses, or consent of the instructor

INTB-4362 International Branding
This course centers on the strategic role that corporate and product brands have played in the success or failure of multinational firms. Emphasis is on how they are managed and strategized globally. Participants will have opportunities to examine many famous brands in the world in a comparative manner (e.g., brands from the U.S., China, and Latin America). They will also be guided to design and improve their own brands in the process of learning. Case studies and brand valuation are throughout the semester. (Offered every Spring). Prerequisites: Senior standing and 18 hours of business core courses, or consent of instructor.

INTB-3-96 International Business Internship
The International Business internship is to be a structured and supervised professional work experience with an accepted employer in the private, public, or non-profit sector. To be recognized, the experience must be preapproved and must include specific learning objectives, weekly and final reflections from the intern, and evaluations from the employer. An internship is typically done by a student who has attained sufficient preparation in an academic field. The experience may be paid or unpaid. Variations in credit according to the work performed, from 0 to 6 hours per semester. May be repeated for a maximum of 6 hours credit. Must be taken on a Pass/Fail basis. (Offered every semester). Prerequisite: Consent of internship coordinator and Business Administration department chair.

Management

MGMT-2301 Management of Organizations
This course studies the management activities and processes required to successfully attain organizational goals. It includes an introduction to the principles of decision making, leadership, motivation, conflict resolution, managerial ethics, and social responsibility. Emphasis is placed on both theory and practical application in order to prepare students for future managerial roles.

MGMT-3311 Labor Economics and Labor Relations
Theories of the demand for and the supply of labor. Analysis of human capital formation, labor force participation, income distribution, unemployment, and unions. Case studies in labor relations. (Also listed as ECON 3329.) Prerequisite: ECON 1312 and 3325. ECON 3325 may be taken concurrently.

MGMT-3361 International Management
The global marketplace, its structure and dynamics, significant economic, political and cultural influences, and
global resource flows will be studied from the perspective of the management strategist. Within this context, strategy formulation and implementation, the creation of an optimal portfolio of strategic business units, and the analysis of global operating and financial flows will be studied, assuming the objective of maximizing shareholder value. Prerequisite: Junior standing or consent of instructor.

MGMT-3371 Human Resources Management
Examines by discussion and experiential learning techniques the major activities associated with the area of Human Resource Management: equal employment opportunity, personnel planning and selection, training and management development, employee discipline, labor-management relations, and current topics such as AIDS and substance abuse in the workplace. Special emphasis is placed on practical application of this knowledge to general management in all types of organizations.

MGMT-3372 Organizational Behavior
Examines the nature of interpersonal and group relations in work organizations using behavioral science and modern management thought. A study of organizations as socio-technical systems with emphasis on communication, motivation, leadership, conflict resolution, and organizational development. Prerequisites: MGMT 2301 and Junior standing.

MGMT-3383 Management of Health Care Organizations
This course provides the unique knowledge and skills necessary to understand and effectively manage individuals and groups in challenging health care organizations such as hospitals, medical group practices, and nursing homes. The focus is on developing a theoretical and practical approach to managerial functions as related to dealing with health care professionals and workers, developing a conceptual understanding of the health care system in which the organization operates, and understanding the relationship between the organization, its regulatory environment and the reimbursement system. Case studies are used to provide real-world applications relevant to health care management. (Also listed as HCAD 3383) Prerequisite: Junior Standing.

MGMT-3-90 Studies in Management
Designed for students wishing to continue the study of management beyond areas offered in regular classroom work. Credit from one to six hours. No more than a total of six hours credit may be earned in 3-90 courses in Business Administration. Prerequisites: Consent of instructor and Junior standing.

MGMT-3-97 Management Internship
The Management internship is to be a structured and supervised professional work experience with an accepted employer in the private, public, or non-profit sector. To be recognized, the experience must be preapproved and must include specific learning objectives, weekly and final reflections from the intern, and evaluations from the employer. An internship is typically done by a student who has attained sufficient preparation in an academic field. The experience may be paid or unpaid. Variations in credit according to the work performed, from 0 to 6 hours per semester. May be repeated for a maximum of 6 hours credit. Must be taken on a Pass/Fail basis. (Offered every semester.) Prerequisite: Consent of internship coordinator and Business Administration department chair.

MGMT-4371 Strategic Management
A study of the formulation and implementation of corporate level strategies such as mergers and acquisitions, retrenchment, and entrepreneurship. The course also studies current trends in the business world and features presentations by local executives. Prerequisite: Senior standing or consent of instructor.

Marketing

MKTG-2301 Principles of Marketing
Introduction to the marketing function within an organization. This course examines the relationship of the marketing process and the broader aspects of the economic, legal, technological, and competitive environments. Coverage includes those strategies associated with product planning, pricing, promotion, distribution, consumer behavior, and marketing research.

MKTG-3361 International Marketing
Examination of the international marketing environment from the perspective of a marketing manager. Includes the study of the nature of and problems and opportunities in the global marketplace. Strategic application of marketing principles to compete effectively in world markets. Prerequisites: MKTG 2301 and Junior standing, or consent of instructor.

MKTG-3381 Consumer Behavior
The study of consumer decision making and the influence upon those decisions. Examines the behavior of consumers throughout the range of prepurchase, purchase, and post purchase activities with reference to both internal psychological processes and external environmental influences on behavior. Prerequisites: MKTG 2301 and Sophomore standing.

MKTG-3382 Integrated Marketing Communications
A study of the integrated marketing communications of organizations with an emphasis on coordination of effort among various advertising and promotional tools to create brand contacts that are relevant and consistent over time. This course views IMC as a consumer-centric strategic marketing process specifically intended to ensure that all messaging and communications efforts are unified and results oriented across all channels. Prerequisite: MKTG 2301 and Junior standing.

MKTG-3383 Marketing and Business Research
The application of both behavioral and quantitative research to business problems. Topics include: research design, information sources, measurement techniques, questionnaire design, sampling, data analysis, and applications within the marketing mix. (Offered every year) Prerequisites: MKTG 2301; one of BAT 2301, MATH 1320, PSYC 2401, SOCI 3360, ANTH 3360, or URBS 3360; and sophomore standing.

MKTG-3-90 Directed Studies in Marketing
Supervised independent study designed for advanced students wishing to continue the study of marketing beyond areas offered in regular classroom work. Credit from one to six hours. No more than a total of six hours credit may
be earned in 3-90 courses in business. May be repeated when topics vary. Prerequisite: MKTG 2301, and junior standing, and consent of instructor

MKTG-4381 Marketing Management
The role of marketing in business and society. The management of the marketing function and its interrelationship with other functional areas within the organization. Problems, decisions and the decision-making process of marketing managers. Strategy formation, execution, and control. (Offered every year). Prerequisite: MKTG 2301, 3381, 3383, and senior standing.

MKTG-4385 Marketing Consultancy
The marketing consultancy course offers students direct and meaningful experience in tackling real-world consulting problems and projects. The class is oriented towards real-time problems and situations encountered by actual small business and non-profit organizations. The nature of each client project may differ, but clients are selected based on opportunities to integrate various aspects of marketing discipline, such as branding, strategic market planning, and integrated marketing communication (Offered every Spring.) Prerequisite: Consent of Instructor - Students must apply to be accepted to enroll in this course

MKTG-3-91 Applied Marketing
Supervised project designed for students wishing to gain experience in applied research in marketing. Credit from one to six hours. May be repeated for different projects. (Offered occasionally). Prerequisites: Consent of instructor

MKTG-3-92 Special Topics in Marketing
Classroom based instruction on topics not normally covered in other course offerings. Credit from one to six hours. May be repeated when topics vary. (Offered occasionally). Prerequisites: Consent of instructor

MKTG-3-97 Marketing Internship
The Marketing internship is to be a structured and supervised professional work experience with an accepted employer in the private, public, or non-profit sector. To be recognized, the experience must be preapproved and must include specific learning objectives, weekly and final reflections from the intern, and evaluations from the employer. An internship is typically done by a student who has attained sufficient preparation in an academic field. The experience may be paid or unpaid. Variations in credit according to the work performed, from 0 to 6 hours per semester. May be repeated for a maximum of 6 hours credit. Must be taken on a Pass/Fail basis. (Offered every semester). Prerequisite: 15 hours of core business curriculum and consent of internship coordinator and Business Administration department chair.

Graduate Courses

ACCT-5341 Accounting Theory
This course will contrast financial and social accounting issues worldwide. It will review the history of accounting and the trend toward increasingly complex capital markets and financial contracts. Positive theories as to why
certain practices evolved and normative theories regarding idealized practices will be contrasted.

**ACCT-5342 Accounting Information Systems**
This course investigates the components of accounting information systems (AIS) and dynamics of change in those systems. Focus is placed upon changing computer and networking technologies in modern accounting information systems.

**ACCT-5343 Seminar in Advanced Federal Tax**
Beginning with a discussion of the sources of tax law and the basics of tax research methodology, the course will continue with coverage of corporation and shareholder taxation, taxation of partners, income taxation of trusts and estates, and the federal donative transfer taxes. Additional topics will include tax law administration, nonprofit entities, and penalty taxes.

**ACCT-5344 Advanced Auditing: Professional Standards and Practices**
This course utilizes authoritative pronouncements, internet resources, case studies, and relevant academic literature to provide an in-depth study of the various professional standards that shape the audit process including those related to audit procedures, reporting responsibilities, and fraud.

**ACCT-5345 Advanced Managerial Accounting**
This course develops modern management accounting information systems for decision making and control in complex organizations. The topics include cost-volume-profit analysis, linear programming, regression analysis, activity-based costing, target costing, quality costing, and strategic cost management.

**ACCT-5346 Advanced Financial & Nonprofit Accounting**
This course introduces students to the accounting standards for business combinations along with applicable accounting and reporting standards. Consolidated financial statements are the major focus of the course. Foreign currency concepts are studied including foreign currency transactions, forward exchange contracts and translation under the latest rules. Nonprofit accounting focuses on accounting for universities, hospitals, and government.

**ACCT-5347 International Accounting**
An analysis of the issues involved in accounting for multinational corporations, including environmental influences, foreign currency translation, management accounting, and international accounting.

**ACCT-5349 Seminar in Ethics and Professional Responsibility**
This course provides an in-depth analysis of ethical theory and ethical decision-making in practice, with a focus on issues that are likely to be faced by professional accountants.

**ACCT-5390 Selected Topics in Accounting**
Study of Selected Topics in accounting. May be repeated for up to 6 semester hours on different topics. Prerequisites: Graduate Standing
ACCT-5097 Accounting Internship
A structured part-time one semester or summer internship under the supervision of accounting professionals in either private or public practice. This not-for-credit graduate internship requires employer documentation of the internship objectives and nature of work assignments, submission of employer intern evaluations, and a summary memorandum from the intern at the conclusion of the internship period. Course must be taken on a Pass/Fail basis. Prerequisite: graduate standing and approval of the instructor. (Offered every semester)

BUSN-5390 Seminar in Business
Study of selected topics in business. May be repeated for up to six semester hours on different topics.

FNCE-5351 Financial Analysis for Decision Making
Cash flows between the firm and financial markets; financial value and its determinants; managing working capital; analyzing and planning financial performance; cost of capital and capital budgeting. Prerequisite: Three-hour accounting course.

MGMT-5371 Human Resources Management
Critical analysis of the theoretical base and current developments related to personnel activities in organizations. Recruitment and selection, remuneration and incentives, performance appraisal, and employee relations are discussed in relation to current social trends and government regulations.

MGMT-5372 Conflict Management
A study of conceptual, analytical, and communication techniques instrumental to the management of chronic and acute conflicts in a wide variety of settings. Principles and strategies of negotiation and mediation are introduced through case studies.

MIS-5381 Database Management
This course is a broad overview of the business side of the database design and management processes. This course will familiarize students with the issues, processes, and skills necessary to align database development to a business need. This course will help the student understand the key elements of a database development project and the methods used by systems analysts, such as data, file and object structures, logical design, physical design, and implementation of a Database Management System. Prerequisite: Graduate Standing or permission of instructor.

MIS-5391 Knowledge Management
This course is a survey of the principles and processes of knowledge management. This course will familiarize students with the issues that a business must address in facilitating the flow of knowledge from those in an organization who have knowledge to those who need it. This course will help the student understand key elements of the knowledge management life cycle such as knowledge creation, storage, transfer, and application; knowledge system tools; and ethical, legal, and managerial issues. Prerequisite: Graduate Standing or permission of instructor.
MKTG-5390 Seminar in Marketing
Study of selected topics in marketing. May be repeated for up to six semester hours on different topics.