ACCOUNTING AND FINANCE

the courses

ACCT 179: 3 s.h.
Experimental
Experimental course in Accounting.

ACCT 279: 3 s.h.
Experimental
Experimental Course in Accounting

ACCT 302: 3 s.h.
Organizations and Transactions
Continuation of BUAD 202. Includes such topics as consumer law, debtor-creditor law, secured transactions, bankruptcy, forms of business organization, securities regulation, antitrust, labor-management relations, employment discrimination, environmental law, international business, wills and trusts. Recommended for students studying for the CPA exam, or for business students who wish to broaden their knowledge of the legal environment of business. Counts as a business administration departmental elective, or as an accounting elective in the accounting option. Offered annually. Prereq: BUAD 202.

ACCT 361: 3 s.h.
Intermediate Accounting 1
Financial statement preparation with special attention to revenue recognition and asset valuation. Emphasis on generally accepted accounting principles and accounting theory. Students will develop a familiarity with the official pronouncements. Offered in fall, spring. Prereq: C- or higher in BUAD 162.

ACCT 362: 3 s.h.
Intermediate Accounting 2
Examination of generally accepted accounting principles as they apply to long term liabilities and equity. This course is a continuation of Intermediate Accounting I. Includes issues of current interest. Selected readings from pronouncements. Offered in fall, spring. Prereq: C- or higher in BUAD 341 and ACCT (formerly BUAD) 361.

ACCT 363: 3 s.h.
Accounting Information System
Special emphasis on current problems and issues using small business accounting software. Offered infrequently. Prereq: C- or higher in ACCT (formerly BUAD) 361.

ACCT 364: 3 s.h.
Cost Accounting
Investigates cost accounting techniques such as budgeting, accounting controls, standard cost, operation evaluation techniques, variance analysis and performance analysis. The role of cost accounting in profit planning and decision making is examined. Offered in fall, spring. Prereq: C- or higher in BUAD 162, 206 (formerly 306).

ACCT 365: 3 s.h.
Not-For-Profit Accounting
A review of fund accounting, application of fund accounting to nonprofit organizations such as state and local governments and health care institutions. Offered infrequently. Prereq: BUAD 161.

ACCT 366: 3 s.h.
Federal Income Tax 1
Study of federal income tax laws as they relate to individuals and businesses. Topics include gross income, deductions, basis, gains and losses and tax computations. Students are introduced to tax research techniques and applications. Offered annually. Prereq: C- or higher in both BUAD 162 and 202.

ACCT 367: 3 s.h.
Federal Income Tax 2
Study of corporate, S Corporations and partnership taxation. Topics include corporate organization, distribution, reorganization, accumulated earnings, S elections, partnership formation, operation, and transfers. Introduction to estate planning and wealth accumulation. Offered annually. Prereq: ACCT (formerly BUAD) 366.

ACCT 368: 3 s.h.
Business Applications: Excel
Application of Microsoft Excel for accounting and other business functions. Preparation for the official Microsoft Excel Certification exams. Prereq: BUAD 206

ACCT 379: 3 s.h.
Experimental
Experimental Course in Accounting

ACCT 405: 3 s.h.
Topics in Accounting
Advanced, innovative, or exploratory topics and disciplines within accounting. Specific content items developed by instructor. Most topics will be for business majors only. Offered periodically. Prerequisites may vary. Consult the current course offering.

ACCT 461: 3 s.h.
Auditing
Study of the attest function of the independent auditor and review of theory and procedures for evaluating internal control and financial information. Includes generally accepted auditing standards as developed and applied to different audit areas in order to establish the fairness of financial information. Offered annually. Prereq: C- or higher in ACCT (formerly BUAD) 361.

ACCT 465: 3 s.h.
Advanced Accounting
Accounting formation, operation and liquidation of the partnership and corporate forms of business. Emphasis on preparing consolidated financial statements. Review of topics such as nonprofit accounting and multinational business. Offered annually. Prereq: ACCT (formerly BUAD) 362.

ACCT 479: 3 s.h.
Experimental
Experimental Course in Accounting

ACCT 499: 1-4 s.h.
Departmental Honors
Departmental Honors

ACFN 300: 3-12 s.h.
Co-Op Ed Exp in Acct/Fin
Cooperative Education in Accounting and/or Finance

ACFN 400: 3-12 s.h.
Co-Op Ed Exp in Acct/Fin
Cooperative Education Experience in Accounting/Finance
BUAD 358: 3 s.h.
Management Science
An introduction to management science techniques in order to facilitate
quantitative reasoning as an aid for managerial decision making.
Emphasis on developing analytical skills. Decision-making cases and
problems are presented with the aid of computers. Topics include linear
programming (including modeling, computer solution and sensitivity
analysis), assignment/transportation/transshipment problems, project
management techniques (PERT/CPM), queuing models, simulation,
inventory control models, decision theory, analytic hierarchy process
(AHP) and Markov processes. Prereq: MATH 235, and BUAD 206 (306).
BUAD 372H: 3 s.h.
Hon: Organizational Behavior
BUAD 455: 3 s.h.
Strategy and Policy (W)
Theory and practice of modern strategic management. Includes strategy
formulation, planning, decision techniques, organizational design to
implement change and control systems to monitor change. Prereq:
BUAD 488A: 3 s.h.
Seminar in Accounting and Finance (W)
Research on a topic including preparation and critical analysis of a paper.
Topic need not be from student’s option. Offered in fall, spring. Prereq:
ENGL 110 and senior status. Prerequisites will vary.
BUAD 488B: 3 s.h.
Seminar in Management and Marketing (W)
Research on a topic including preparation and critical analysis of a paper.
Topic need not be from student’s option. Offered in fall, spring. Prereq:
ENGL 110 and senior status. Prerequisites will vary.
FIN 179: 3 s.h.
Experimental
Experimental Finance Course
FIN 203: 3 s.h.
Personal Finance (G3)
Theoretical tools of economics and business management are applied
to personal financial planning and management. Topics include financial
planning, consumer credit, budgeting, insurance, retirement and estate
planning.
FIN 203H: 3 s.h.
Hon: Personal Finance (G3)
FIN 279: 3 s.h.
Experimental
Experimental Course in Finance
FIN 342: 3 s.h.
Managerial Finance 2
Advanced topics in corporate finance, including risk analysis of operating
and financial decisions, capital budgeting and cash flow analysis. Offered
fall. Prereq: MATH 235 and BUAD 206 or ECON 332 or ECON 333 and C- or
higher in BUAD 341.
FIN 343: 3 s.h.
Real Estate Fundamentals
Introduces special characteristics of real estate and how real estate
decisions are made. Includes real estate terms, laws, commercial and
residential markets, and property valuation. Offered periodically. Prereq:
C- or higher in BUAD 341.
FIN 344: 3 s.h.
International Finance
The international financial environment and a comprehensive analysis of
foreign exchange rates and instruments. Topics include the international
monetary system, balance of payments, contemporary currency trading
and quotation, forward contracts, international parity conditions and
foreign currency options. Offered annually. Prereq: C- or higher in
BUAD 341.
FIN 345: 3 s.h.
Investment Analysis
Analysis of investment objectives and functioning of capital markets,
including market trading strategies and techniques of portfolio
management. Study of stocks and bonds, mutual funds, options and
futures. Offered annually. Prereq: C- or higher in BUAD 341.
FIN 346: 3 s.h.
Principles of Bank Administration
Bank investment practices, liquidity management, deposits acquisition
and administration, branch location decisions, optimal bank capital,
mathematical model in banking, management science in banking,
computers and checkless banking. Offered periodically. Prereq: C- or
higher in BUAD 341.
FIN 347: 3 s.h.
Risk and Insurance
Introduces principles and mechanics of insurance. Includes the
conceptual and historical framework of insurance and the actual
mechanics of insurance risk management as they pertain to personal and
business needs. Offered periodically. Prereq: C- or higher in BUAD 341.
FIN 379: 3 s.h.
Experimental
Experimental Course in Finance
FIN 405: 3 s.h.
Topics in Finance
Advanced, innovative, or exploratory topics and disciplines within finance.
Specific content items developed by instructor. Most topics will be
for business majors only. Offered periodically. Prerequisites may vary.
Consult the current course offering.
FIN 422: 3 s.h.
Behavioral Finance
A comprehensive examination of the relatively new discipline of
behavioral finance. Designed to expose students to the decision-making
biases that cause investors and managers to deviate from actions
predicted by economic and financial models, and that cause financial
markets to behave in ways counter to these theories. Experiments
are used throughout the semester to help students better understand
the effects of human behavior and conflicting goals on individual
investors and market outcomes. Prerequisites a C- or better in FIN203
and BUAD 341.
FIN 445: 3 s.h.
Financial Markets
Classical and modern thought on markets. Numerous modern markets
are investigated in terms of functionality, strategy and development.
Offered annually. Prereq: ECON 101 and C- or higher in BUAD 341.
FIN 447: 3 s.h.
Cases in Finance  (W)
Continuation of the study of financial theory and its application using
the case method. Real-world financial problems for which elementary or
traditional analysis may be deficient. Emphasizes the interrelationship of
finance to other areas of study (such as marketing, personnel). Offered
spring. Prereq: C- or higher in FIN 342 and ENGL 110.

FIN 479: 3 s.h.
Experimental
Experimental Course in Finance

FIN 499: 1-4 s.h.
Departmental Honors
Departmental Honors

INTB 179: 3 s.h.
Experimental
Experimental Course International Business

INTB 279: 3 s.h.
Experimental
Experimental Course in International Business

INTB 321A: 3 s.h.
Intro to International Business  (G3)
A survey of international business (IB). Introduces major issues,
institutions, opportunities, problems and managerial processes unique
to international business. Includes micro and macro context, theory,
impact of environmental factors on international business operations,
and identification and analysis of managerial issues. Course content
relates to current events. Offered in fall, spring. Prereq: ECON 101, 102.

INTB 321B: 3 s.h.
Intro to International Business  (G3)
A survey of international business (IB). Introduces major issues,
institutions, opportunities, problems and managerial processes unique
to international business. Includes micro and macro context, theory,
impact of environmental factors on international business operations,
and identification and analysis of managerial issues. Course content
relates to current events. Offered in fall, spring. Prereq: ECON 101, 102.

INTB 379: 3 s.h.
Experimental
Experimental Course in International Business

INTB 405: 3 s.h.
Topics in International Business
Advanced, innovative, or exploratory topics and disciplines within
international business. Specific content items developed by instructor.
Most topics will be for business majors only. Offered periodically.
Prerequisites may vary. Consult the current course offering.

INTB 479: 3 s.h.
Experimental
Experimental Course in International Business

INTB 499: 1-4 s.h.
Departmental Honors
Departmental Honors