

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 302H: 3 s.h.

Hon:Organizations and Transact

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 366H: 3 s.h.

Hon:Federal Income Tax 1

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: 1-12 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

ACFN 489: 1-4 s.h.**Honors Course**

Honors Course

ACFN 498: 1-4 s.h.**Independent Study**

Independent Study in Accounting and Finance. See catalog or department for eligibility and registration information.

ACFN 500: 3-12 s.h.**Co-Op Ed Exp in Acct/Fin**

Cooperative Education Experience in Accounting/Finance

BUAD 101A: 3 s.h.**Introduction to Business (G3)**

Introduction of basic business concepts such as institutional setting, organizational structures, decision making, accounting, finance, labor relations, management, marketing and government-business relations. No credit for BUAD majors, except as departmental elective if taken before becoming a BUAD major. Offered in spring, fall.

BUAD 101B: 3 s.h.**Introduction to Business (G3)**

Introduction of basic business concepts such as institutional setting, organizational structures, decision making, accounting, finance, labor relations, management, marketing and government-business relations. No credit for BUAD majors, except as departmental elective if taken before becoming a BUAD major. Offered in spring, fall.

BUAD 161: 3 s.h.**Intro to Financial Accounting**

Examination of the account cycle and systems and procedures for developing financial information; introduction to the conceptual and theoretical foundation of financial information systems; and interpretation of financial statements. Offered in fall, spring. Prereq: MATH 101 or MATH placement beyond MATH 101 (MATH 151, 155H, 160, 161, 163H).

BUAD 162: 3 s.h.**Intro to Managerial Accounting**

Problem-oriented introduction to the interpretation and application of accounting information from the viewpoint of management with emphasis on planning and control and long-range strategies. Offered in fall, spring. Prereq: C- or higher in BUAD 161.

BUAD 202: 3 s.h.**Legal Environment of Business (G3)**

The American legal system and its impact on business. Includes the court system, litigation and alternative dispute resolution, contract law, torts in the business environment, product and service liability, property, and criminal law. Offered in fall, spring.

BUAD 202H: 3 s.h.**Hon: Legal Environ/Business (G3)****BUAD 206: 3 s.h.****Business Research Methods**

The theory and practice of a number of widely used research techniques as an aid to decision making. Business application will be emphasized with cases and problems from the areas of management, marketing, finance and accounting. Uses computer programs for data analysis, interpretation and presentation of research results. Prereq: MATH 235.

BUAD 231: 3 s.h.**Principles of Marketing**

Explores the role of marketing in the free enterprise system. Defines marketing and its relationship to society. Reviews the controllable elements of the marketing mix: product, place, promotion, and price. Explains marketing concepts and terminology. Applies terminology and concepts to real world problems. Covers basic analytic skills needed to solve marketing problems. Offered in fall, spring. Prereq: C- or better in ECON 101 and 102.

BUAD 231H: 3 s.h.**H:Principles of Marketing**

H:Principles of Marketing

BUAD 251: 3 s.h.**Principles of Management (G3, W)**

Examines management processes of planning, organizing, leading and controlling and provides basic knowledge of management history, managers' roles and functions, environment influences, effective decision making, leadership and team management, ethical and social responsibilities, and current trends in management. Prereq: C- or higher in ECON 101, 102 and ENGL 110.

BUAD 251H: 3 s.h.**Hnrs:Principles of Managemnt (G3, W)**

Hnrs:Organizatn and Managemnt

BUAD 307: 3 s.h.**Management Information Systems**

Technology, application and management of computer-based management information systems. Covers identification of the need for management information, the assignment of resources and establishment of an information system. Includes case studies. Offered in fall, spring. Prereq: BUAD 162, 251.

BUAD 310: 3 s.h.**Economics of Justice (D, P)**

Economic concepts and models used to explain legal principles. The effects of legal decision-making on economic efficiency. Topics include property, contracts, torts and criminal law. Offered annually. Prereq: BUAD 202, ECON 102, COMM 100, ENGL 110, junior status.

BUAD 310H: 3 s.h.**H:Economics of Justice (D, P)****BUAD 341: 3 s.h.****Managerial Finance 1 (W)**

Fundamental topics in corporate finance, including: use of financial statements, time value of money, capital budgeting and working capital management. Offered in fall, spring. Prereq: ECON 102, C- or higher in BUAD 162, and ENGL 110.

BUAD 352: 3 s.h.**Human Resource Management**

Survey course familiarizes students with the human resource function. Topics include recruitment, orientation, training, compensation, safety, performance evaluation and labor relations. Offered in fall, spring. Prereq: C- or higher in BUAD 251.

BUAD 352H: 3 s.h.**H:Human Resource Management**

H:Human Resource Management

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 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 202, 206, 307, 231, 358, 341, 352 and ENGL 110.

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.**Princip 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 BUAD341.

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 Internatl 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