

Accounting *Courses*

ACC 201 (4) PRINCIPLES OF FINANCIAL ACCOUNTING

The theory and practice of accounting applicable to measuring, recording and reporting business transactions for external uses. Topics covered include short-term liquid assets, merchandising operations, inventories, long-term assets, current and long-term liabilities, corporate capital accounts, and the statement of cash flows. Recommended for sophomores. Laboratory accompanies course. Offered fall and spring semester.

Prerequisites: All department majors must have a personal notebook computer on entry into Accounting 201. Specific hardware requirements are available from the Fermanian School of Business.

ACC 202 (4) PRINCIPLES OF MANAGERIAL ACCOUNTING

The study of information systems for management accounting, the analysis of accounting information for planning and management decision making, and the use of various performance measurement and evaluation techniques. Recommended for sophomores. Laboratory accompanies course. Offered fall and spring semester.

Prerequisite: Accounting 201

ACC 370 (4) INTERMEDIATE ACCOUNTING I

A review of the accounting reporting process with in-depth study of generally accepted accounting principles as they relate to asset, liability, and their related income statement accounts. Time value concepts and the recognition of revenue also are studied. Offered fall semester.

Prerequisites: Accounting 202, Computer Science 122 or 132 or equivalent, and Mathematics 123 or equivalent.

ACC 371 (4) INTERMEDIATE ACCOUNTING II

Study and analysis of stockholders' equity and special accounting problems, including accounting for investments, dilutive securities, income taxes, pensions and post-retirement benefits, and leases. A study of accounting for business combinations and consolidated financial statements is also included. Offered spring semester.

Prerequisite: Accounting 370.

ACC 374 (2) INTERMEDIATE MANAGERIAL ACCOUNTING

A study of the statement of cash flows, financial statement analysis, cost-volume-profit and break-even analysis, and profit planning. Offered fall and spring semester.

Prerequisites: Accounting 202, Mathematics 123 or equivalent.

ACC 375 (2) MANAGERIAL COST ACCOUNTING

A study of basic cost accounting concepts and procedures, with emphasis on the development, interpretation, and application of managerial accounting information for planning, control, and decision making. Offered spring semester.

Prerequisite: Accounting 202.

ACC 410 (4) FEDERAL TAX ACCOUNTING I

A study of the basic Federal income tax laws as they relate primarily to individuals. Emphasis on gross income, deductions, depreciation and cost recovery, gains and losses, passive activities, and tax planning. Offered fall semester.

Prerequisite: Accounting 202.

ACC 411 (2) FEDERAL TAX ACCOUNTING II

A study of Federal income tax laws as they relate to corporations, partnerships, tax exempt entities, and estates and trusts. International transactions, tax planning, and tax administration are discussed. Offered fall semester.

Prerequisite: Accounting 410.

ACC 421 (2) ADVANCED ACCOUNTING

A study of accounting for government, not-for-profit, partnership, and multinational entities, and other special topics. Offered spring semester.

Prerequisite: Accounting 371.

ACC 460 (4) AUDITING

A study of the attest function of independent public accountants, with emphasis on the philosophy of auditing, auditing standards, professional conduct, legal liability, internal control, audit evidence and techniques, and accountants' reporting responsibilities. Some business law topics related to the Uniform Commercial Code, agency law, and other selected topics are included. Offered spring semester.

Prerequisite: Accounting 371 or consent of instructor.

ACC 489 (1-2) INTERNSHIP IN ACCOUNTING

On-the-job participation involving decision making and problem solving using techniques, skills, and knowledge acquired in the classroom. May be repeated for a maximum of four units. Graded Credit/No Credit.

Prerequisites: Senior standing. Consent of department chair and instructor.

ACC 490 (2) SPECIAL TOPICS IN ACCOUNTING

Study in a special topic to be determined by the department. Open to juniors and seniors only. May be repeated for a maximum of four units.

Prerequisite: Consent of instructor.

ACC 491 (1-2) INDEPENDENT STUDIES IN ACCOUNTING

An intensive study of a selected problem under the direction of an instructor. Qualified students as well as the proposal for the study must be approved by departmental instructor(s) and the department chair. Course is open to upper-division students with consent of instructor. May be repeated for a maximum of four units.

Prerequisite: Consent of instructor.

Business Courses**BUS 212 (4) PRINCIPLES OF MANAGEMENT**

A study of the manager's role in the organization, including the tasks of planning, organizing, leading, and controlling. Attention to managerial implications of social responsibility and international management. Students undertake a group project, applying the theory and computer technology to a task. Offered fall and spring semester.

BUS 213 (4) ADMINISTRATIVE COMMUNICATION

The fundamentals of business writing are applied to the writing of letters and memos in typical basic business situations such as good news, neutral situations, and bad news as well as specific situations such as persuasion and sales writing. A traditional and scannable résumé is written as well as other job search correspondence. The fundamentals of report writing are applied during the development of a personal portfolio. Technology and cross-cultural communication is integrated throughout the course. Informal oral communication, public speaking and oral reporting, instruction in and the use of presentation software are practiced. Offered fall and spring semester.

Prerequisite: Writing 110 or equivalent.

BUS 301 (4) LEGAL ENVIRONMENT OF BUSINESS

A comprehensive overview of legal issues encountered in business including the legal system, business organization, contracts, torts, real and personal property, legal remedies, trusts, international topics, and governmental regulation. Offered fall and spring semester.

BUS 332 (4) PRINCIPLES OF MARKETING

The role of marketing in society and in the organization; construction of a formal marketing plan, including choice of target market, product development, pricing, distribution, and promotion; social, legal, and ethical dimensions of marketing; marketing in the global economy; marketing and the internet. Offered fall and spring semester.

Prerequisites: Junior or Senior standing.

BUS 334 (4) PROFESSIONAL SELLING AND SALES MANAGEMENT

Overview of the role of a sales person and of the sales function. Development and execution of sales presentation with attention to prospecting, sales call planning, the approach, the presentation, negotiation, closing and after-sale follow-up and service. Selected sales management topics include recruiting, training, motivating, and evaluating salespeople, as well as ethical issues and perspectives. Offered fall semester.

Prerequisite: Business 332 or consent of instructor.

BUS 336 (4) ADVERTISING AND PROMOTION MANAGEMENT

The planning, execution and evaluation of integrated marketing communication campaigns. Topics include media strategy, creative strategy, ethical issues, international considerations, consumer response to elements of the promotion mix, and perspectives on managing creative endeavors. Development and presentation of an integrated marketing communication plan is required. Offered spring semester.

Prerequisite: Business 332 or consent of instructor.

BUS 340 (4) REAL ESTATE PRINCIPLES AND PRACTICES

Economics of the real estate market, real property, ownership and transfer of real property including deeds, mortgages, escrow, title insurance, appraisal techniques, financing methods, leases, development, management, and agency. Satisfies educational requirement for real estate broker's license. Offered fall semester.

Prerequisite: Economics 102.

BUS 374 (4) INDUSTRIAL ORGANIZATIONAL PSYCHOLOGY/HUMAN RESOURCES

A study of organizational behavior, staffing, performance appraisal, compensation, industrial relations, human factors engineering, and consumer behavior applications of psychological theory and research. Offered fall semester.

Prerequisites: Mathematics 203 and Business 212 or Psychology 201.

BUS 382 (2) ENTREPRENEURSHIP

Emphasis on planning and research necessary for successful start-up and expansion of a small business. Course includes visits to Entrepreneurships, financial planning using computer spreadsheet, and preparation of a formal business plan. Offered fall semester.

Prerequisite: Accounting 201 or consent of instructor.

BUS 410 (4) BUSINESS FINANCE

To acquire the capabilities to function as a financial manager, that is, to integrate an understanding of the techniques, concepts and analysis of finance. The course is designed to build on the student's knowledge of accounting, economics and math. Topics include financial planning and cash budgeting, the role of financial markets and interest rates, discounted cash flow analysis and capital budget techniques, capital structure and leverage, dividend policy and international business finance. Offered fall and spring semester.

Prerequisites: Economics 102, Accounting 374, Mathematics 123 or equivalent, Mathematics 203.

BUS 411 (4) INVESTMENTS

Finance from the point of view of the investor. Topics include financial statement analysis, securities markets and instruments, portfolio theory, fixed income securities, equity and derivative assets, including options and futures. Technical preparation for certified financial planning license. Offered spring semester.

Prerequisites: Mathematics 123 or equivalent, Mathematics 203, Economics 102 and Accounting 202.

BUS 412 (4) LEADERSHIP

An investigation and review of a wide variety of leadership concepts, practices and theories. Includes an examination of biblical leadership; the role of leadership in organizations; the historical examination of various leadership models; and the contributions of leaders to a modern society. Case studies, special guest speakers, exercises, and group projects facilitate the practical application of leadership by students. Offered fall semester.

Prerequisite: Junior or Senior standing.

BUS 423 (4) INTERNATIONAL BUSINESS**COMMUNICATION**

Study of organizational and interpersonal communication and negotiation skills needed in an integrated world economy. The specific needs of any international (or domestic multicultural) business interaction are studied by isolating and evaluating those aspects of culture most likely to affect communication in a business setting. These aspects are language, environment and technology, social organization, contexting, authority conception, non-verbal communication, and temporal conception. The course is activity-oriented and uses technology to exchange business messages internationally.

Prerequisite: Business 213.

BUS 432 (4) RESEARCH METHODS IN BUSINESS

A study of methods used to gather and use information in business settings. Topics include identifying and defining business problems, designing instruments to gather problem-specific information, implementing information gathering efforts, analyzing information, interpretation of results and generating proposed solutions. Offered spring semester.

Prerequisites: Mathematics 203 and Junior or Senior standing.

BUS 470 (4) NONPROFIT ORGANIZATION MANAGEMENT

Application of management principles to non-profit organizations, including managing volunteers, advising board of directors, accounting, investment, financial management, marketing, fund raising, ethics and responsibility to society and donors. Offered fall semester.

Prerequisite: Business 212 or consent of instructor.

BUS 480 (4) INTERNATIONAL BUSINESS

An overview of challenges and opportunities in international business. Students research one region in depth for development of a business proposal. Attention to crosscultural issues in management and marketing, and business ethics in international settings. Offered spring semester.

Prerequisites: Business 212.

BUS 484 (4) OPERATIONS MANAGEMENT

An analysis of the information support systems which aid the manager in the decision-making process. Topics include mathematical and computer models for production and operations management, allocation of resources, planning, and financial analysis. Crosslisted as IS 484.

Prerequisite: Mathematics 203 or 364.

BUS 486 (2) SMALL BUSINESS INSTITUTE

Student teams work as consultants to small businesses to develop solutions to business problems, write business plans and consider strategy and policy issues. Offered fall semester.

Prerequisites: Senior standing and consent of instructor.

BUS 488 (4) STRATEGIC MANAGEMENT

This course serves as a capstone experience for business students. It seeks to integrate the diverse areas of business study through formal instruction, case analysis and in-depth analysis of a current problem facing a local business organization. Classroom instruction focuses on the strategic management/business policy development process. A formal team presentation of a problem solution to the business owner is required for successful completion. Offered fall and spring semester.

Prerequisites: Business 410 or Accounting 371 (concurrent enrollment acceptable) and Senior standing.

BUS 489 (1-4) INTERNSHIP IN BUSINESS

On-the-job participation involving decision making and problem solving using techniques, skills and knowledge acquired in the classroom. May be repeated for a maximum of six units. Graded Credit/No Credit. Offered fall, spring and summer semesters.

Prerequisites: Business 213. Senior or Junior standing and consent of instructor.

BUS 490 (4) SPECIAL TOPICS IN BUSINESS ADMINISTRATION

Study in a special topic to be determined by the department. May be repeated for a maximum of eight units.

Prerequisites: Senior or Junior standing and consent of instructor.

BUS 491 (1-2) INDEPENDENT STUDIES IN BUSINESS

An intensive study of a selected problem under the direction of an instructor. Qualified students as well as the proposal for the study must be approved by departmental instructor(s) and the department chair. May be repeated for a maximum of four units.

Prerequisites: Course is open to upper-division majors in the department with consent of instructor.

Economics Courses**ECO 101 (3) PRINCIPLES OF ECONOMICS I-GE**

Fundamental principles governing production, distribution, and exchange of wealth with emphasis on current economic problems. This course is the macroeconomic approach, emphasizing national income determination, fiscal policy, monetary policy and economic stabilization policy, international linkages, balance of payment issues, exchange rate determination and international trade. Offered fall and spring semester.

Prerequisite: Mathematics 099 or equivalent.

ECO 102 (3) PRINCIPLES OF ECONOMICS II-GE

Fundamental principles governing production, distribution, and exchange of wealth with emphasis on current economic problems. This course is the microeconomic approach, emphasizing consumer choice theory, decision making of firms based on costs and revenues, income determination and distribution, market structures, market failures, the economic role of government in a mixed economy, and comparative economic systems. Offered fall and spring semester.

Prerequisite: Mathematics 099 or equivalent.

ECO 315 (4) THEORIES OF ECONOMIC DEVELOPMENT

The course, theories of economic development, introduces students to the contents of the theory and practice of economic development. While studying this course, students are not only exposed to the orthodox theories and models of development, but also gain deeper insights into the significance of the quality of the human factor (HF) to development and underdevelopment. Offered spring semester.

Prerequisites: Economics 101 and 102 or consent of instructor.

ECO 320 (2) URBAN ECONOMICS

Analytical tools of economics are used to explain the spatial and economic organization of cities and metropolitan areas. Urban problems such as poverty, slums, housing, crime, congestion, pollution, urban renewal, and finance are identified. Empirical evidence is examined and effective policy solutions discussed. Offered fall 2008.

Prerequisites: Economics 102, Mathematics 123.

ECO 360 (2) PUBLIC FINANCE

An interdisciplinary study of the revenues and expenditures of federal, state, and local governments. Effects on the global and national economies of public spending, debts and taxation, financing social security, and other services. Special emphasis on current events and issues.

Prerequisite: Economics 101 or Political Science 165.

ECO 380 (4) MONEY AND BANKING

The functions of money, credit and banking in the economic system, monetary standard, banking and monetary theory, central banking, and government fiscal policies. Offered spring semester.

Prerequisite: Economics 101.

ECO 410 (4) INTERNATIONAL ECONOMICS

This course presents detailed treatment of theories and models of international trade, rationale for barriers to trade, government trade policies, international trade agreements and organizations, balance of payments, exchange rate regimes, currency unions, and foreign debt issues. Also listed as Political Science 437. Offered fall semester.

Prerequisites: Economics 101 and 102.

ECO 440 (2) RACIAL AND GENDER ISSUES IN ECONOMICS AND EDUCATION–WS

A study of social issues pertaining to race and gender in economics and education. The economic status of different races and genders are examined, and the impact of educational opportunity on races, genders, and economic status are discussed. The extent to which discrimination inhibits educational opportunity and economic status is considered. Offered spring 2008.

Prerequisite: Junior or Senior standing.

Recommended: Economics 102 or Education 300.

ECO 450 (4) HISTORY OF ECONOMIC THOUGHT

A study of the history of the development of major concepts of economic analysis and theory. Emphasis is placed on the role of the economic, political, social, and religious environments in the development of economic thinking and analysis. Consideration is given to the major economic theorists and how biblical concepts influence their thinking. Offered fall semester.

Prerequisites: Economics 101 and 102.

ECO 460 (4) APPLIED ECONOMETRICS

Applications of regression analysis to understanding the relationships between underdevelopment and development and the causal factors. Students learn about estimation techniques and how to apply their results to making inferences that may form the foundation for development planning and economic policy. Data problems such as multicollinearity, heteroskedasticity, autocorrelation, missing values, are discussed. Offered fall semester.

Prerequisite: Mathematics 203.

ECO 470 (4) CONTEMPORARY DEVELOPMENT**PLANNING**

This course focuses on extensive study, evaluation, and analysis of the various approaches to development planning and policy from a historical perspective. As such, the course uses as case study materials the development plans of various developing countries. A selection of actual development plans and policies from different regions of the world are studied, analyzed, and critically evaluated on the basis of their performance effectiveness—the extent to which they were successful in dealing with social, economic, and political problems. This evaluation process also takes a detailed look at the extent to which these plans either focused on or ignored people development. Offered spring semester.

ECO 490 (4) SPECIAL STUDIES IN ECONOMICS

Study in a special topic to be determined by the department. May be repeated for a maximum of eight units.

Prerequisite: Open to Juniors and Seniors only.

Consent of instructor.

ECO 491 (1-2) INDEPENDENT STUDIES IN ECONOMICS

Study in a special topic to be determined by the department. May be repeated for a maximum of four units. Does not fulfill upper-division Economics requirements for the Business Administration major.

Prerequisite: Open to Juniors and Seniors only.

Consent of instructor.