# **ACCOUNTING (ACCT)**

## **ACCT 2010 Accounting Principles**

(3)

This course provides a thorough study of basic accounting principles. The accounting cycle is introduced using an appropriate mix of conceptual and procedural problems. A real-world problem using computer applications is also covered. This is a basic course, which aids in building a foundation for financial analysis and decision-making. (Fall, Spring)

## ACCT 2020 Managerial Accounting (3)

A study of the accumulation and flow of managerial accounting information and its impact on decisions within a business entity. Emphasizes cost behavior, cost-volume profit analysis, and management's use of quantitative tools for planning and control. Prerequisites: ACCT 2010 or permission of the instructor. (Fall, Spring)

## ACCT 2050 Business Law I

(3)

In this class students study the origins of the law, parts of the U.S. Constitution, which apply to businesses; the court system, how a lawsuit begins and progresses, torts, contracts, personal property, bailment, and the UCC Article 2 on sales. (Fall, Spring)

#### ACCT 3010 Financial Accounting I (3

Comprehensive core of accounting knowledge essential to the student entering one of the several areas of the accounting profession. Study of generally accepted accounting principles, the conceptual framework, and financial accounting reporting requirements. Includes in-depth conceptual analysis of the various financial statement elements. Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring)

## ACCT 3020 Financial Accounting II

Continuation of ACCT 3010. Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring)

## ACCT 3100 Accounting Information Systems (3)

Students, working in teams, will understand the "traditional" and "state of the art" AIS knowledge. Students will better understand modeling business processes, flowcharting and diagramming techniques, business information and information process rules, risks, and controls, and AIS designing techniques. Advanced QuickBooks Pro projects. Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring)

# ACCT 3200 Tax I (3)

A study of current federal income tax laws and preparation of individual income tax rules; emphasis is on analyzing and interpreting tax rules; developing the ability to research tax rules. Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring)

# ACCT 3300 Cost (3)

Analysis of costs in a business organization. Includes cost development in both service and manufacturing situations. Areas discussed include: job order costing, process costing, standard costing and variance analysis. Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring)

#### ACCT 3400 Auditing I (3

This is the first of three semester 3-credit hour courses dealing with auditing: Auditing I, Auditing II, and Forensic Accounting. The latter two courses are graduate level courses. This course will study auditing standards, internal accounting control systems, compliance

and substantive audit procedures applied to accounts and transaction cycles, and audit reports. Review of the auditing concepts of materiality and risk, types of evidence and documentation, and an introduction to the ethical and legal responsibilities of the Certified Public Accountant. Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring)

#### **ACCT 4030 Advanced Accounting**

(3)

Advanced accounting topics, including business combinations, foreign currency translation, partnership accounting, SEC accounting. Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring)

## ACCT 4200 Tax Research and Advanced Topics (3)

This text and case-based course hones the students' computerized tax research skills dealing with a wide variety of income tax issues. Areas of additional learning cover the rules and ethics of tax practice, the historical development of tax law, tax research methodology, and understanding the significance of constitutional/legislative, administrative, and judicial tax law. Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring)

**ACCT 4890 Internship** (P/F) Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring) (1-3)

ACCT 4900 Special Topics Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring) (1-3)

## ACCT 4950 Professionalism in Accounting

(.5)

Accounting majors are encouraged to take this course their junior, senior, and graduate fall and spring semesters. The course will focus on specific accounting topics that will better prepare the accounting major for entrance into the accounting profession. Each semester, the course will focus on one of the following topics: accounting ethics, SEC and SOX, accounting writing and oral presentation skills, accounting work paper preparation skills, higher-level general ledger analysis skills, or other topics deemed appropriate under the circumstances. Accompanying these academic subjects, the student will be required to attend professional guest speaker events and other professional development activities associated with the Professional Accountancy Club. Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. Co-requisite: Accounting Major (Fall, Spring)

# ACCT 6000 Foundations of Accounting

(3)

This course provides an accelerated overview of both the theories and methods of accounting in support of the common body of knowledge core required for all MBA students not having previous business coursework. (As needed)

# ACCT 6100 Advanced Management Accounting (3)

This course reviews the development and use of management accounting information systems in planning and control activities. Using case studies of actual companies, its focus is on new management accounting practices adopted by innovative companies around the world. Prerequisite: Acceptance into MBA program or instructor permission. (Fall)

### **ACCT 6201 Tax Practicum I**

(3)

Professional Tax Practice. Prerequisites: ACCT 4200 and acceptance into the MAcc program or by special approval. (Fall, Spring, Summer, as needed)

#### **ACCT 6210 Corporate Tax I**

The study of current federal income tax laws as they apply to corporations. Prerequisites: ACCT 4200 and acceptance into the MAcc program or by special approval. (Fall)

### ACCT 6220 Corporate Tax II - Reorganizations and Consolidated Returns

The study of current federal income tax laws as they apply to corporate reorganizations and consolidated returns. Prerequisites: Acceptance into the MAcc program or permission of department chair. (Spring)

### **ACCT 6230 Tax Procedure**

The study of current federal code, regulations and other pronouncements regarding tax procedure. Prerequisites: ACCT 4200 and acceptance into the MAcc program or by special approval. (Summer)

#### **ACCT 6240 Estate and Gift Tax**

Taxation of Estates and Gifts, Prerequisites: ACCT 4200 and acceptance into the MAcc program or by special approval. (Fall)

#### **ACCT 6250 Estate Planning**

The study of the application of the estate and gift tax rules and the laws to estate planning. Prerequisites: ACCT 6240 and acceptance into the MAcc program or by special approval. (As Needed)

## **ACCT 6260 Taxes for Pass Through Entities**

(3) A study of taxation for partnerships. The course will include choice of entity considerations. Prerequisites: ACCT 4200 and acceptance into the MAcc program. (Spring)

#### **ACCT 6290 Property Transactions**

Property transactions cut across individual, partnership, and corporation taxation. Understanding property transactions is critical for both tax planning and tax compliance. The student will be taught, in depth, about property basis, adjusted basis, gain calculation, gain classification, and how to properly report property transactions on various tax forms. The student will research various complicated property tax cases and appropriately report research findings in written form. Prerequisites: Acceptance into Master of Accountancy program and ACCT 3200. (Spring)

#### **ACCT 6320 Advanced Cost Accounting** (3)

Topics include balanced scorecard, cost allocation, profitability analysis, process costing, quality, theory of constraints, capital budgeting, transfer pricing, and performance measurement. Prerequisites: ACCT 3300 and acceptance into MAcc program. (Spring)

#### **ACCT 6360 Business Law II**

To enhance their knowledge of business law, students will study negotiable instruments; secured transactions; debtor- creditor rights and duties; bankruptcy; agency; employment law; insurance law; wills, trusts, and estates; organizational structures such as sole proprietorships, partnerships, limited liability companies, corporations, and franchises; federal securities laws; and accountant's legal liability. Prerequisite: admission to MAcc or MBA Programs. (Fall)

#### **ACCT 6400 Auditing II**

Auditing II is a continuation of the Auditing I course. The course focuses on the assertion-based audit approach theory, an introduction to audit sampling theory and application, in-depth coverage of the theory of audit program generation, a review of required communications for the vast array of attest and non-attest functions, and a sophisticated and complex audit case activity with over 40 Microsoft Excel files. The student will improve automated work paper preparation skills and other required auditing

communication skills with responsible parties. Prerequisites: ACCT 3400 and acceptance into the MAcc program. (Fall)

#### **ACCT 6450 Forensic Accounting**

Fraud examination is a course about the growing science of forensic accounting. The accounting graduate is introduced to the Certified Fraud Examiner's Code of Ethics and information about the forensic accounting industry. The graduate will become knowledgeable about fraud theory, the variety of fraud schemes perpetrated in business enterprises, and how to detect and prevent such fraud. The graduate will become more proficient at diagnostic measures used to identify the possibility of fraud being perpetrated in business entities. Prerequisites: Acceptance into MAcc program or by instructor approval. (Summer)

#### **ACCT 6600 Practice & Theory Seminar**

(3)

Special accounting problems related to accounting practice and theory, with emphasis on conceptual analysis and historical development of generally accepted accounting principles. Readings cover current theory as well as current accounting issues. Problems requiring in-depth research into pronouncements issued by FASB and predecessor standing-setting bodies are used. Prerequisites: ACCT 3020 and accepted into MAcc program. (Spring)

## **ACCT 6650 Accounting Ethics Seminar**

This seminar is designed to help students develop the strength of their own characters by receiving ethics education in moral sensitivity, judgment, and motivation. Ethics philosophies, professional codes of conduct, and strategies for ensuring ethical behavior in the workplace are discussed using case studies of ethics scandals and moral exemplars. The course fee of \$22.00 is used to support the computer labs and mediated classrooms in the Business Building. Prerequisites: Admitted to MAcc or MBA program, or department chair's permission. (Spring)

## ACCT 6700 Graduate Readings (Fall, Spring)

(1-4)

## **ACCT 6890 Accounting Internship Program**

Experience in accounting functions within industry and government as well as public accounting firms. Prior approval of the instructor required. A maximum of three credit hours will be granted. Prerequisite: Acceptance into the MAcc program. (P/F) (Fall, Spring)

## **ACCT 6900 Special Topics**

Special Topics in accounting. Prerequisite: Acceptance into the MAcc program. (Fall, Spring)

# **ACCT 6950 Professionalism in Accounting**

Accounting majors are encouraged to take this course their junior, senior, and graduate fall and spring semesters. The course will focus on specific accounting topics that will better prepare the accounting major for entrance into the accounting profession. Each semester, the course will focus on one of the following topics: accounting ethics, SEC and SOX, accounting writing and oral presentation skills, accounting work paper preparation skills, higher-level general ledger analysis skills, or other topics deemed appropriate under the circumstances. Accompanying these academic subjects, the student will be required to attend professional guest speaker events and other professional development activities associated with the Professional Accountancy Club. (Fall, Spring)

## **BUSINESS ADMINISTRATION (BA)**

## BA 1000 Introduction to Business Careers

(1)

Students will learn about business majors, job opportunities and salaries, career-related resources, as well as faculty expectations. They will have an opportunity to do some self-exploration to learn about their aptitudes for a specific business career, and the knowledge and skills necessary for success in business. Course will be offered in large sections each semester. (Fall, Spring)

## BA 1010 Business & Society (D)

(3)

The course provides an introduction to business functions, with particular emphasis on the American system. Its purpose is to create a better understanding of today's business environment through an analysis of various economic and legal systems, business and employee management issues, marketing of products and services, accounting and financial operations including the stock market and insurance, and the relationships between business, government and international economic and market forces. (Fall, Spring)

#### BA 2350 Legal Issues in Society (S)

(3)

A course designed for non-business majors and vocational students covering a survey of legal issues in society. This course will cover basic aspects of business transaction including law of contracts, agency, sales and negotiable instruments. (As needed)

#### **BA 2900 Special Topics**

(1-4)

This course will provide opportunities for special topics to be taught at the lower division level. Topics will vary by semester. May be repeated for credit. (P/F) (As needed)

## BA 6000 Foundations of Quantitative Analysis (3)

This course provides an accelerated overview of mathematical and statistical theories and methods in support of the common body of knowledge core required for all MBA students not having previous business core work. Prerequisites: Admission into a graduate business program and completion of relevant foundation courses, or sufficient undergraduate coursework. (Taught on demand)

## BA 6010 Legal/Social Environment of Business

This course provides an accelerated overview of both the theories and methods of Law in support of the common body of knowledge core required for all MBA students not having previous business coursework. Prerequisites: Admission into a graduate business program and completion of relevant foundation courses, or sufficient undergraduate coursework. (Taught on demand)

## **BA 6100 Advanced Issues in Business**

(1-3

This course has variable credit (1-3) and is repeatable for credit. This course will be taught as a formal class once per year. It may also be taken any time under a directed readings approach on issues important to the individual graduate student. Approval of the mentoring faculty must be obtained prior to registration for the directed readings approach. Prerequisites: Admission into a graduate business program and completion of relevant foundation courses, or sufficient undergraduate coursework. (Fall, Spring, Summer).

# **BUSINESS EDUCATION (BE)**

## BE 4900 Teaching Business, Marketing, & Info Systems (3)

Designed to train prospective business teachers in instructional methods as applied to basic business and marketing subjects by developing course objectives, chapter/unit tests, lesson/unit plans, teaching skills, motivation techniques, evaluation procedures, and youth organizations. Prerequisites: Junior class rank, ACCT 2010, BA 2350, ECON 1010, FIN 3250, MKTG 3010, or instructor consent. (Spring)

#### BE 4950 Teaching Office & Computer Subjects

(2)

Designed to train prospective business teachers in instructional methods as applied to the business skill courses: keyboarding, computer applications, and business procedures by developing course objectives, lesson and unit plans, presentation and motivation techniques, evaluation procedures, and youth organizations. (Fall)

#### BE 4980 Student Teaching in Business Education

(2)

Designed to place the prospective teacher in a secondary business department working with one or more cooperating teachers. Placement through the College of Education. The student will receive additional credits through the Education Department. Prerequisites: Secondary Education requirements. (P/F) (Fall, Spring)

## **ECONOMICS (ECON)**

# ECON 1010 Economics as a Social Science (S)

3)

General Education course. Provides overview of principles of economics. The economy is analyzed in terms of historical origins and development and current performance and problems, including poverty, pollution, health care, international trade policy, unemployment and recession, inflation, Social Security System, taxation policy, and national debt. (As needed)

#### ECON 1740 U.S. Economic History (I) or (S)

(3)

Satisfies American government requirement of general education. History from colonial times to present. Coverage of U.S. Constitution; national economy; pluralism; ethnicity, race, gender; distribution of wealth and power; social conflict and reform; entrepreneurs, workers, workplace; cultural encounters; popular culture; U.S. and global affairs. (Fall, Spring)

## ECON 2010 Principles of Microeconomics (S)

(3)

Introduction to basic microeconomic principles: price theory, theory of the firm, trade and comparative advantage, public goods, taxation, welfare economics, and industrial organization. Public policy with regard to the environment, consumer protection, and other problems is also examined. (Fall, Spring)

# ECON 2020 Principles of Macroeconomics (S)

(3)

Introduces measurements of national economic performance: GDP, and interest, inflation and unemployment rates. Develops a model to describe the economic situation, and to present the options available to policy makers. Discusses the institutions and constraints that frame policy. International economic issues and the relation of the U.S. economy to the global economy are then examined. (Fall, Spring)

# ECON 2500 Quantitative Methods for Business & Economics (3)

An introduction to applied quantitative methods for business and economics covering three general areas: optimization, simulation, and regression. Electronic spreadsheets are used throughout as the primary tool for analysis and modeling. The optimization section includes an overview of differential calculus along with mathematical programming. Prerequisites: MATH 1050 and MATH 2040. (Fall, Spring)

#### **ECON 3010 Managerial Economics**

(3)

Managerial economics applies microeconomic analysis to the management of the firm. Using economic theory, statistical analysis and optimization methods, students solve management problems relating to pricing, production and distribution, innovation and technological change, and cost. Prerequisites: MATH 2040, MATH 1100 or ECON 2500. (Fall, Spring)

## ECON 3020 Macroeconomics for Business Decisions

Explores the macroeconomics environment within which business decisions are made. Source data is used to obtain measures of the economy. Macroeconomic theory underlying the conduct of monetary

and fiscal policy is analyzed. Prerequisites: ECON 2010, 2020, and MATH 2040; MATH 1100 or ECON 2500 or approved Minor in department. (Spring)

#### **ECON 3170 Decision Modeling**

(3)

An introduction to the fundamental methods of operations research/management science. Emphasis is on applied business decision modeling. Topics include linear, integer, and nonlinear programming; decision analysis; and simulation. Prerequisites: ECON 2010, 2020, MATH 2040, MATH 1100 or ECON 2500. (Fall,

#### **ECON 3790 History of Economic Thought**

An introduction to the development of economic thought from the time of Adam Smith to the present. Analysis of both the orthodox and radical or socialist traditions in economics. Prerequisites: ECON 2010, 2020. (Fall, Taught alternate years)

## **ECON 3840 Public Finance**

(3)

Public sector economics examines the microeconomic functions of government and the way government affects the allocation of resources and the distribution of income. Topics include welfare theory, public goods, market failure and cost-benefit analysis. Prerequisite: ECON 2010. (Fall, alternate years)

#### **ECON 4200 Human Resource Economics**

This course applies economic theory to the behavior of employers and employees. Topics include labor supply and demand, wage determination, schooling, human capital, unionization and migration. Prerequisites: MATH 1100 or ECON 2500, MATH 2040 (or equivalent courses), ECON 2010, 2020. (As needed)

An introduction to the basic statistical methods used to estimate and

analyze quantifiable economic relationships with an applied emphasis. The primary focus is on the classical linear regression model and violations of its assumptions. Prerequisites: ECON 2010,

2020, and MATH 1100, MATH 2040 and ECON 2500. (Spring)

#### **ECON 4260 Principles of Econometrics**

A study to educate each individual in a role as consumer; to aid in making wise and informed spending decisions; and to discuss marketplace, governmental services, budgeting, personal money

# **ECON 4500 Economics of Strategy**

Principles of industrial organization economics and the economics of the firm applied to business management and strategy. Includes an overview of standard industrial organization topics such as market structure, entry, and pricing rivalry along with issues in organizational economics such as the principal-agent problem and vertical integration. Prerequisites: ECON 2010, 2020, 3010, MATH 2040, MATH 1100 or ECON 2500. (As needed)

# ECON 4890 Internship (P/F) (Fall, Spring)

(3)

This course explores the numerous methods now used by

# **ECON 4900 Special Topics**

(1-3)

(12)

This course will provide students with a theoretical framework as well as applied quantitative skills as students generate analysis of issues related to environmental, welfare, healthcare, education, and other economic policies. Topics will vary by semester. Repeatable for credit. Prerequisites: MATH 1100, 2040 (or equivalent courses), ECON 2010, 2020. (Fall, Spring)

## **ECON 4910 Economics for Teachers**

This course is designed for K-12 teachers wishing to enhance their economics teaching. Students review Utah State Office of Education and National Council for Economic Education standards. Activities and lessons appropriate for these standards are examined. (As needed)

#### **ECON 6000 Foundations of Economics**

This course provides an accelerated overview of both the micro and macro theories and methods of economics in support of the common body of knowledge core required for all MBA students not having previous business course work. (Taught on demand)

Application of quantitative methods to business analysis and decision-making. Fundamental topics of management science are covered including optimization modeling, decision and risk analysis, simulation modeling, linear regression analysis, and forecasting methods. Prerequisite: Acceptance into graduate business program and completion of relevant foundation course or sufficient undergraduate coursework. (Spring)

#### **ECON 6200 Managerial Economics**

**ECON 6100 Quantitative Methods for Business** 

Application of microeconomic principles to business management and strategy. Includes fundamental topics in microeconomic theory, industrial organization, and organizational economics. Uses business case analysis. Prerequisite: Acceptance into graduate business program. (Fall)

#### **ECON 6210 International Economics and Finance**

(3)

This course develops applied knowledge of the theories and practices of international economic and financial analysis. The course evaluates the use of trade policies by national governments, and explores the multinational corporate responses to those policies. Additionally, the course evaluates the impact of exchange rate risk on the firm, and develops strategies for sound financial management in a multinational context. Prerequisite: Completion of core competency courses. (As needed)

## **FINANCE (FIN)**

## FIN 2870 Personal Finance (S)

management, and other consumer related problems. (Fall, Spring)

## **FIN 3000 Introduction to Managerial Finance**

A course for non-business majors and business minors that emphasizes financial statements, capital markets, present and future value analysis, decision-making tools, risk and return, asset protection, and financial strategy. Business majors must take Managerial finance (FIN 3250). (As needed)

## FIN 3110 Risk & Insurance

businesses and other organizations to protect against risk. Besides the traditional methods of insurance, the course also introduces diversification, hedging, derivatives, guarantees, options, futures contracts, and other methods of risk control. Prerequisite: Acceptance into Advanced Standing or approved minor in department. (Fall)

# FIN 3250 Managerial Finance I

This is the first of a two-course series designed to ground students in the theories, concepts, and applications of finance with an emphasis on financial ratios, time value of money, project analysis, cost of capital, and risk management. Prerequisites: MATH 1050 and MATH 2040. (Fall, Spring)

#### FIN 3260 Managerial Finance II

This course is an extension of Finance 3250. The focus of this course is on capital structure, capital acquisition working capital management, risk management, inventory control and cash management. Prerequisites: FIN 3250 and acceptance into Advanced Standing. (Fall)

## FIN 3750 Investments

(3)

Security markets, election of stocks for portfolio, basic investment analysis, and introduction to various investment vehicles. Prerequisite: Advanced Standing status. (Fall)

#### FIN 3770 Financial Institutions & Markets

(3)

A study of financial institutions and processes established to acquire funds and other resources and to distribute these to those with financial needs. Emphasis is on opportunities and risks in financial markets and the means to deal with these forces. Prerequisite: Advanced Standing or approved minor in department. (Fall, Spring)

#### FIN 4250 Advanced Managerial Finance

(3)

Analytical and quantitative techniques using a conceptual approach for creative and contextual decision making in asset allocation and management. Topics include working capital and fixed asset management, capital budgeting, capital structure, and debt management. The class uses the case approach and assumes that the student has an understanding of basic accounting and managerial finance. Prerequisites: ACCT 2020, FIN 3250 and Advanced Standing. (Spring)

## FIN 4450 Options and Futures

(3)

This course provides an introduction to futures and options, collectively known as derivative securities. Topics discussed include the markets where derivatives are traded and risk and valuation of derivative securities. (As needed)

#### FIN 4760 Investments II

(3)

An extension of FIN 3750, this course teaches additional topics in Investments including futures, options, and other derivatives, as well as the creation and management of mutual funds and other portfolios. Prerequisite: FIN 3750 and acceptance into Advanced Standing. (Spring)

#### FIN 4890 Internship (P/F) (Fall, Spring)

(12)

## FIN 4900 Special Topics (Fall, Spring)

(1-3)

## FIN 6000 Foundations of Finance

(3)

This course provides an accelerated overview of the theories and methods of finance in support of the common body of knowledge core required for all MBA students not having previous business coursework. (Taught on demand)

## **FIN 6100 Advanced Topics in Finance**

(3

Selected topics that extend FIN 6000. These may include (but are not limited to: 1) issuing and debt, 2) uses of options, futures and other derivatives, 3) short-term capital management, 4) mergers, acquisitions and bankruptcy, and 5) international finance. Prerequisite: Acceptance into graduate business program and completion of relevant foundation course or sufficient undergraduate coursework. (Fall)

## HOTEL, RESORT, & HOSPITALITY MANAGEMENT (HRHM)

#### HRHM 3000 Introduction to Hospitality Management

This course introduces students to a management career in the hospitality industry, which includes hotels, food and beverage, meetings and conventions, recreation and leisure, and information technology. The importance of leadership and the establishment of a service culture are also treated. (Fall, Spring)

## HRHM 3200 Food Service Management

This course provides the basis for understanding the various challenges and responsibilities involved in managing a food and beverage operation. Students may obtain National Restaurant Association ServSafe certification with an additional exam fee. Prerequisite: HRHM 3000. (Fall)

## **HRHM 3300 Facilities Management**

(3)

This course takes students through an eight-stage model of the development process, which includes the idea conception, feasibility,

planning, financial, market analysis, contract negotiations, construction, and asset management. Prerequisite: HRHM 3000. (As Needed)

## **HRHM 3400 Hotel Operations**

(3)

This course presents a systematic approach to managing hotel room operations by combining front office and house keeping functions. Special attention is given to the flow of business from making reservations to checking out. Prerequisite: HRHM 3000. (Spring)

#### **HRHM 3500 Hospitality Management Systems**

(3)

This course builds upon business concepts in managerial accounting, management, marketing, and information technology with the hospitality industry specific applications. Topics include operational ratios, forecasting and budgeting, room sales distribution channels, employee selection, retention and training, and hospitality information technology systems. Prerequisites: ACCT 2010, completion of Information Systems, MGMT, MKTG electives or instructor permission. (Fall)

#### **HRHM 3600 Guest Service**

(3)

A study of the components of outstanding guest service. The course includes the concepts of organizational behavior, leadership, and consumer behavior in developing a service culture to deliver outstanding guest service. Prerequisites: HRHM 3000, MKTG 3010, or instructor's permission. (Fall)

## **HRHM 4200 Entertainment Management**

(3)

This course reviews the logistics of maintaining, operating, and managing a permanent entertainment production or attraction which includes marketing, operations management, administration management, and stage management. Prerequisite: HRHM 3000. (As Needed)

## **HRHM 4300 Resort Recreation Management**

(3)

This course offers a complete approach to the operation of resort properties. Planning, development, financial investment, and marketing that deal with the unique nature of resort business are covered. Prerequisite: HRHM 3000. (P/F) (Spring, every other year)

# **HRHM 4500 Hospitality Work Requirement**

(1)

Students are required to work 750 paid hours in a hospitality industry position. Students present pay stubs and a written report relating work experiences to hospitality curriculum major courses.

Prerequisites: HRHM 3000, Hospitality major or minor. (P/F) (Fall, Spring)

### HRHM 4600 Case Problems in HRHM

(3)

This course is the capstone course for HRHM majors to be taken in the senior year. The case study approach is used to present practical problems that draw upon all previous course concepts to solve industry problems. Prerequisite: HRHM 3000. (Spring)

# HRHM 4700 Special Topics in Hospitality Management (3)

Specialized topics in Hospitality Management for students to extend beyond core curriculum. Prerequisites: Hospitality Major; HRHM 3000. (Fall, Spring, Summer)

## **MANAGEMENT (MGMT)**

#### MGMT 2220 Small Business Management

(3)

Designed to teach basic fundamentals necessary to run a small business in its day-to-day operation. Course topics include financing, franchises, forecasting, ethics, management teams, leadership, insurance, pricing, personnel, planning along with E-Business opportunities, family businesses and exit strategies. (Fall, Spring)

## MGMT 3000 Leadership Development

(2)

Basic theories of management and organizational development are considered in the light of practical experience. The course is designed to enhance the skills of students involved in leadership activities. May be repeated twice for credit. (Fall, Spring)

#### MGMT 3050 International Business

(3)

An introductory course describing the nature and environments that an international businessperson works in, including organizations, monetary systems, and the various forces that impact the international manager such as financial, economic, cultural, political, and legal. Prerequisite: Advanced standing and declared major or junior standing for a major/minor in the School of Business, or Department Chair approval. (Fall)

## MGMT 3100 Operations Management

This course teaches the efficient transformation of inputs into more valuable outputs in service and manufacturing firms. Subjects include waiting lines, layouts, scheduling, quality control, forecasting, supply chains, and inventory management. The techniques are useful in all functions, including accounting, marketing, finance, etc. Prerequisites: MATH 1050, MATH 1100 or ECON 2500, and MATH 2040. Accepted to Advanced Standing or special approval of the department. (Fall, Spring)

## MGMT 3180 Management & Organizations

(3

Introduction to the world of a manager, the concepts needed by a manager, the process of managing, and the adjustments that must be made to meet changes that are occurring in the modern business world. Prerequisite: Advanced standing and declared major or junior standing for a major/minor in the School of Business, or Department Chair approval. (Fall, Spring)

# MGMT 3210 Entrepreneurship

In many ways this is a research course. Students will first complete various library and field assignments and activities to gain a sense of the opportunities, risk-taking, innovation, and creativity demanded in starting a new business. Early in the course, each student will develop an idea for a new business. During the course each student will write a business plan based on that idea. In the meantime, we will study the specific elements of a business plan to help student write their own. Prerequisite: Advanced standing and declared major or junior standing for a major/minor in the School of Business, or Department Chair approval. (Fall)

# MGMT 3240 Human Resource Management (3)

The study of effectively selecting, utilizing, assessing, and developing human resources as well as the role of the human resource department in administering human resources in a changing and demanding environment. Prerequisites: MGMT 3180 or instructor approval. (Fall, Spring, Summer)

## MGMT 3340 Employment Law

Legal principles and legislation, which control employment decision in union and non-union settings. Topics include fair employment practices, anti-discrimination law, wage and hour regulations, occupational safety and health, benefit regulations, representation elections, unfair labor practices and dispute settlement processes. Prerequisites: MGMT 3180 or instructor approval. (Spring)

# MGMT 4100 Organizational Behavior & Leadership (3)

Practical approaches to helping students develop the skills necessary to manage people in organizations. The critical role of leadership will be emphasized throughout the course. Topics include motivation, empowerment, power and influence, conflict management, team building, and creative problem solving. Prerequisite: Advanced standing and declared major or junior standing for a major/minor in the School of Business, or Department Chair approval. (Fall, Spring)

#### MGMT 4200 Business, Government & Ethics

(3)

A study of the interactions of business, government and society with a focus on business ethics and the social responsibilities of business firms. Topics include the sociopolitical environment of business, government regulation, personal and organizational ethics, and national and international issues facing businesses today. Prerequisite: accepted into Advanced Standing or approved Minor in department. (Fall, Spring)

## MGMT 4250 Advanced Seminar in Human Resources Mgmt (3)

This course is designed to provide students with knowledge of advanced topics in HR including strategic human resource planning, job analysis, human resource information systems, training, career development, and international HR managements. Prerequisite: MGMT 3240 and acceptance into Advanced Standing or approved minor in department. (Taught on demand)

#### **MGMT 4750 Advanced Topics in Management**

(3)

Emphasis on case discussions, small group work and role playing for the acquisition skills for effectively managing organizations. Topics include advanced intervention strategies for motivation, communication, rewards, leadership, conflict, decision-making, organizational structure, performance evaluation, and organizational change. (Taught on demand)

## MGMT 4890 Internship ( P/F) (Fall, Spring) (1-12)

MGMT 4900 Special Topics (Fall, Spring)

# MGMT 4950 Strategic Management

(3)

(1-3)

A capstone course for seniors covering the concepts of strategic management and developing perspective, judgment, and skills in problem solving in interrelated areas of accounting, management, marketing, economics and finance. Prerequisite: Pre-business core, business core and declared business major. (Fall, Spring)

# MGMT 6000 Foundations of Management and Operations (3)

This course provides an accelerated overview of both the theories and methods of management in support of the common body of knowledge core required for all MBA students not having previous business course work. Prerequisite: Acceptance into graduate business program. (Taught on demand)

# MGMT 6100 Organizational Behavior and Issues (3)

This course synthesizes material covered in the Social Sciences with basic business principles in an effort to understand why individuals think and behave as they do in a corporate setting. It analyzes individual and group variables, which inhibit or facilitate effective attainment of organizational goals. The roles of values and ethics are considered. Topics include motivation, leadership, conflict, decision-making, the changing business environment, group dynamics, organizational structure, and current issues in management. Prerequisite: Acceptance into a graduate business program and completion of relevant foundation course or sufficient undergraduate coursework. (Spring)

## MGMT 6300 HR Management and Law

(3)

An examination of the current critical legal issues and strategic questions associated with managing employees. Utilizing text and case material, readings, primary and secondary research, the students will be required to research, discuss, and design responses to some of the most important and strategic questions organizations

are responding to now and in the future with respect to the management of their human resources. Prerequisites: Acceptance into a graduate business program and completion of relevant foundation course or sufficient undergraduate coursework. (Summer)

# MGMT 6400 Strategic Analysis

(3)

This course is the capstone course for the MBA, and as such, it will integrate the methods and tools developed in the curriculum to solve the strategic positioning and management issues of the organization. Prerequisite: Acceptance into a graduate business program and completion of relevant foundation course or sufficient undergraduate coursework. Must be taken in student's final semester. (Spring)

#### MGMT 6900 Project/Thesis

(3)

Students have the option of completing a project for a business that utilizes the knowledge, skills, and abilities developed in the MBA, or they may engage in an academic research project with a professor. Prerequisite: Acceptance into Master of Business Administration program. (Fall, Spring, & Summer)

## MARKETING (MKTG)

## **MKTG 3010 Marketing Principles**

(3)

An analysis of problems and concepts concerned with the distribution of goods from producer to consumer. The course includes survey of marketing research, product planning, pricing, channels of distribution and promotion. Prerequisite: Advanced standing and declared major or junior standing for a major/minor in the School of Business, or Department Chair approval. (Fall, Spring)

### MKTG 3030 Consumer Behavior & Ethics

(3)

This course provides a strong understanding of the basic principles of consumer behavior, insights into the scientific investigation on which our knowledge is based on an awareness of how these consumer findings can be practically applied to the professional discipline of marketing. The course begins with individual and psychological factors, which affect consumer behavior. Prerequisite: Advanced standing and declared major or junior standing for a major/minor in the School of Business, or Department Chair approval. (Fall, Spring)

# MKTG 3400 International Marketing

An examination and study of the changing marketing environment from a seller's market to a buyer's market. The course analyzes the global environment concerning product planning, pricing, channels of distribution and promotion, in addition to concepts involving strategy, quality, ethics and global competition. Prerequisites: MKTG 3010 and accepted into Advanced Standing. (Fall)

# MKTG 3900 Retail Management

(3)

A broad view of retailing from a management point of view. The course stresses areas in which retailers can minimize threats and maximize profit opportunities by proper adjustment to the marketing variables in the firm's-changing environment. Some field trip assignments are given. Prerequisites: MKTG 3010 and accepted to Advanced Standing in department. (Spring)

# MKTG 3930 Advertising

(3)

This course studies the marketing, management and development of successful advertising campaigns. Advertisements, which have been successful and unsuccessful, are analyzed for strengths and weaknesses. Designed both for those who may some day make advertising decisions and for those who are consumers of advertising. Prerequisites: MKTG 3010 and accepted to Advanced Standing in department. (Fall, Spring)

## MKTG 4030 Marketing Management

(3)

This marketing capstone course provides the student with an understanding of the marketing function from a managerial viewpoint,

including strategies involving the marketing mix, applications of concepts to marketing decision, and the integration of marketing theories to a corporate environment. Prerequisites: MGMT 3180, MKTG 3010, FIN 3250 and accepted to Advanced Standing. Recommended to take in student's final semester. (Spring)

#### MKTG 4100 Market Research & Strategy

(3)

This course develops skills in survey research methods as well as research using secondary data. In addition to research of current market conditions, the student will learn to use data to create a strategic plan of action for market penetration, augmentation of market share, product development, or whatever the need may be. The strategic analysis portion will draw heavily on game theory as applied to economic and business analysis. Prerequisites: MKTG 3010 and MATH 2040. (Fall, Spring)

MKTG 4900 Special Topics (Fall, Spring) (1-3)

### **MKTG 4930 Sales Management**

(3)

A comprehensive analysis of marketing management from the standpoint of the sales executive. Deals with decision-making on the product life, on pricing, on physical distribution, on market channels, on promotion, and on branch management. Prerequisites: MGMT: 3180, MKTG 3010 and accepted to Advanced Standing. (Fall)

#### MKTG 6000 Foundations of Marketing and Market Research (3)

Covers the analysis of competitors, consumer and business markets, and other aspects of the environment, and the development and implementation of appropriate product, pricing, distribution and promotional strategies. The material covers profit and nonprofit organizations, and services as well as products. Buyer and competitive behavior, market segmentation, targeting, positioning, and market research, particularly as related to strategic decision making, is emphasized. Prerequisite: Acceptance into MBA program. (As needed)

# MKTG 6200 Marketing Management

(3)

This course focuses on reinforcing, extending, and applying marketing concepts, principles, and techniques through readings, case studies, and secondary research. Prerequisite: Acceptance into Master of Business Administration Program and a foundations course, or equivalent, in marketing. (Fall)