

# ACCOUNTING BSBA (TRADITIONAL/DAY)

## Program Description

Accounting, “the Language of Business,” is the core of any business enterprise. Accountants are responsible for communicating and interpreting financial information as a basis for strategic decision-making.

Accounting includes specialties that focus on specific and unique aspects of the financial institution. Cost Management, Information Systems, Auditing, Taxation, and Multinational Operations are areas of advanced study that prepare students to function as executives responsible for business decision-making in both the profit and not-for-profit enterprises. Students can also earn six credits toward graduation by participating in an Experiential Education Program.

Since almost all organizations need accounting information, positions range from manufacturing firms to service industries to hospitals and other not-for profits and all levels of governmental operations. Graduates function as CPAs, internal auditors, bankers, financial planners, budget specialists, merger and acquisition consultants, and tax planners.

Students are encouraged to join one of the three professional student organizations: the Accounting Association, Beta Alpha Accounting Honor Society, and the student chapter of the National Association of Black Accountants.

## Why Take This Major?

Accountants are key business partners in any business organization helping insure that business decisions are based on sound financial information. Since accounting is a key component of all businesses and industries, there are many job possibilities for accounting graduates. Certified Public Accountants (CPAs), internal auditors, financial planners, merger and acquisition consultants, and tax planners are just some of the possible career paths.

## Degree Earned

B.S.B.A.

## Required for Graduation

- Courses
  - Major: 23
  - Total: 42
- Credits
  - Major: 72
  - Total: 128
- GPA
  - Major: 2.0
  - Cumulative: 2.0

## Student Learning Outcomes

- Our graduates will understand the ethical and regulatory environment for accountants and the role accountants play in society to provide and ensure the integrity of financial, managerial and other information.

- Our graduates will be able to apply the critical thinking and analytical skills that support professional skepticism, assessment, and assurance of accounting information.
- Our graduates will develop communication skills that will allow them to effectively communicate financial and non-financial results.
- Our graduates will be able to record, analyze, and interpret historical and prospective financial and non-financial information.
- Our graduates will be able to use technology as appropriate to analyze financial and non-financial information.
- Our graduates will demonstrate an understanding of tax policy, strategy and compliance.
- Our graduates will understand international accounting issues and practices, including roles and responsibilities played by accountants within a global context.

## Progress Chart

### Level One - Core Courses

12 courses and 2 modules required.

### Major Requirements

Major requirements include 4 Level Two ILO requirements, *fulfilled through the major*.

Students in this major must complete **42** courses in total in order to graduate. **23** courses will be from this major program.

Code	Title	Credits
<b>Level One - Core Courses</b>		
<i>Universal Required Courses</i>		
Students must complete the following 4 courses.		
ILO 8.1: Written Communication ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
ENG 110	College Writing I: Persuasion	3
ILO 5.1: Information Literacy ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
ENG 210	College Writing II: Research	3
ILO 1.1: Understanding Diverse Perspectives ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
FYS 130	First-Year Academic Seminar <sup>1</sup>	3
ILO 2.1: Reflective Thinking and Valuing ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
REL 100	Religion Matters	3
<i>Elective Core Courses</i>		
Students must complete 1 course in each of the following 4 ILOs.		
ILO 3.1a: Scientific Reasoning ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
	Choose course within ILO ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )	4
ILO 3.1b: Quantitative Reasoning ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
MTH 114	Applied Business Calculus	4
ILO 6.1: Technological Competency ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
CSC 155	Introduction to Computer Applications for Business	3
ILO 8.1a/12.1: Oral Communication/Collaborative Engagement ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		

BUS 150	Presentation and Collaboration Skills for Business	3
<i>Distinct Discipline Core Courses</i>		
Students must complete 1 course in each of the following 4 ILOs. Each course must be from a different discipline. (A "discipline" is represented by the 3- or 4-letter prefix attached to each course.)		
ILO 4.1: Critical Analysis and Reasoning ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
ECN 150	Introductory Macroeconomics: The U.S. in the Global Economy I	3
ILO 9.1: Creative and Artistic Expression ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
Choose course within ILO ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		3
ILO 10.1: Ethical Understanding and Reasoning ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
Choose course within ILO ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		3
ILO 11.1: Cultural and Global Awareness and Sensitivity ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
Choose course within ILO ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		3
<i>Universal Required Modules</i>		
Students must complete the following 2 non-credit modules. <sup>2</sup>		
ILO 7.1a ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
Health Literacy Module		
ILO 7.1b ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
Financial Literacy Module		
<b>Major Requirements</b>		
<i>Level Two</i>		
Students must complete 1 course/learning experience in each of the 4 commitments.		
ILO 2.2: Broader Identity (Capstone Course/Experience) ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
BUS 400	Business Strategy (ILO 2.2)	3
Select one ILO from 3.2a, 3.2b, 4.2, 5.2, 6.2, 7.2a, or 7.2b: Expanded Literacies ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
BUS 304	Prescriptive Analytics (ILO 6.2)	3
ILO 8.2b: Effective Expression (Writing-Intensive Course) ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
ACC 304	Auditing, Assurance and Forensic Services (ILO 8.2b)	3
Select one ILO from 10.2, 11.2, or 12.2: Active Responsibility ( <a href="https://catalog.lasalle.edu/undergraduate/ilo/">https://catalog.lasalle.edu/undergraduate/ilo/</a> )		
BUS 303	Legal and Ethical Environment of Business (ILO 10.2)	3
<i>All Other Required Courses</i>		
Business Core <sup>3</sup>		
BUS 100	Business Perspectives	4
BUS 101	Introduction to Financial Accounting	3
BUS 102	Accounting for Financial and Managerial Decision-Making	3
BUS 200	Business Professionalism and Career Preparation	3
BUS 202	Descriptive and Predictive Analytics	3
BUS 203	Organizational Behavior and Skill Development	3
BUS 204	Principles of Marketing with Applications	3

BUS 205	Business Systems for Analytics	3
BUS 206	Financial Markets and Institutions: Principles and Applications	3
BUS 208	Fundamentals of Financial Management	2-3
BUS 303	Legal and Ethical Environment of Business	3
BUS 304	Prescriptive Analytics	3
BUS 400	Business Strategy	3
ECN 201	Introductory Microeconomics: Business Firm and Market Analysis I	3
Select one of the following International Business Courses/Experiences:		
ECN 331	International Economics	
ECN 333	Ecn of International Business	
ECN 335	International Trade and Trade Wars	
BUS 300	International Business	
MKT 305	International Marketing	
FIN 403	International Finance	
MGT 356	Managing in The Global Economy	
<i>Discipline Specific</i>		
ACC 201	Intermediate Financial Accounting I	4
ACC 202	Intermediate Financial Accounting II	4
ACC 303	Cost Accounting	3
ACC 304	Auditing, Assurance and Forensic Services	3
ACC 307	Federal Income Taxation	3
ACC 406	Advanced Accounting II: Special Topics in Financial Reporting	3
Two additional ACC courses at the 400-level <sup>4</sup>		
<i>Free Electives</i>		
In addition to the requirements listed above, students must take enough courses to the fulfill graduation credit requirements for their School and major.		

**Total Credits** **118-119**

1

NOTE. The following students use Level 2 Capstone Experience in Major instead of FYS 130 First-Year Academic Seminar: Honors, BUSCA, Core-to-Core, Transfer, and Non-Traditional/Evening.

2

The Modules are **not** required for Transfer Students, Core-to-Core Students, or BUSCA Students. BUSCA students are required to take modules if/when they pursue a bachelor's degree.

3

The Business Core, required of all majors in business, provides students with skills and knowledge across a wide array of business disciplines. Courses in the Business Core introduce students to all areas in which they can major and provide a foundation upon which upper-level major courses build.

4

With the exception of ACC 450 Cooperative Education (Senior Standing), ACC 460 Part-Time Internship in Accounting, and ACC 465 Full-Time Internship.

Please note: FYS course & BUS 100 Business Perspectives is required for **Traditional/Day** students only

## Recommended Course Sequence

Model rosters should be followed for course sequencing.

## Minors

- Accounting, Minor (<https://catalog.lasalle.edu/archives/2023-2024/undergraduate/business/accounting/accounting-bsba/accounting-minor/>)

## Course Descriptions

### Accounting

#### ACC 201 Intermediate Financial Accounting I

Accounting issues related to financial statement preparation and measurement, revenue recognition, and current assets. Students are introduced to liquidity and solvency analyses, International Financial Reporting Standards and enterprise resource planning software. Assignments employ both Excel and SAP. Prerequisite(s): BUS 101 with a "C" grade or better and BUS 102 (102 may be taken concurrently)

#### ACC 202 Intermediate Financial Accounting II

The study of accounting issues related to operational assets, financial instruments, and liabilities and additional financial reporting issues, including share-based compensation and the Statement of Cash Flows. Students are exposed to financial disclosure and International Financial Reporting Standards. The course requires research on Financial Accounting Standards and integrates various topics with enterprise resource planning software. Assignments employ both Excel and SAP. Prerequisite(s): ACC 201 with a "C" grade or better

#### ACC 260 Part-Time Internship in Account

"Part-time, paid or non-paid employment in an accounting setting to provide on-the-job training. Involves appropriate job-related learning assignments under faculty supervision. Position must be approved by the Accounting Department. Consult the Associate Director for Experiential Education in Career Services before registering or for further information. An internship counts as a free elective, not as a course in the major. Grading for internships is on a letter grade, i.e., not pass/fail, basis. The number 360 is used if taken in junior year and 460 if taken in senior year. Prerequisite(s): 2.25 minimum, overall and major, GPA and completion of ACC 201 with a grade of C or better and preferably ACC 202 as well or permission of the Assistant Dean."

#### ACC 303 Cost Accounting

This course focuses on how cost information is produced and used in contemporary organizations, especially its role in strategic decision-making. Topics include cost classifications, cost-volume-profit analysis, costing systems, variance analysis, budgeting, joint product costs, and service department cost allocations. Employs a case analysis approach to tackle complex business scenarios. Requires the use of regression analysis and Excel. Prerequisite(s): BUS 102, BUS 202 (can be taken concurrently with BUS 202)

#### ACC 304 Auditing, Assurance and Forensic Services

A practical framework for understanding and evaluating the professional auditing standards for assurance services with emphasis on external financial reporting by independent auditors. Major topics include audit reports and standards, evaluation of internal controls, legal liability, professional responsibilities and the code of professional ethics. Application of state-of-the-art computer technology is integrated with a forensic case-based learning approach. Additionally, the essentials of internal control used by diverse organizations to safeguard assets and financial data is covered, and sets the foundation for those interested in forensic accounting and fraud examination careers. Prerequisite(s): ACC 202 (can be taken concurrently with ACC 202)

#### ACC 307 Federal Income Taxation

An introductory course in taxation designed to introduce the student to Federal income taxation focused primarily on individuals with an overview of business entities. The fundamental concepts and more common transactions will be emphasized which will provide an understanding of the impact of tax laws on business and financial decisions. Theory will be developed through the use of a web-based tax research service, "CCH IntelliConnect", and applied through preparation of income tax returns using "ProSystem fx". Prerequisite(s): BUS 101

#### ACC 350 Cooperative Education (Junior Standing)

This is a full-time, paid, approximately four-month assignment in a cooperating firm. Involves job-related learning under faculty supervision. The position must be approved by the Accounting Department. For registration information, students in the Business Scholars Co-op Program should consult with the Director of the Program and students who are not in the Business Scholars Program should consult with the Associate Director for Experiential Education in Career Services. A co-op counts as a free elective and not as a course in the major. Grading for co-ops is on a pass/fail basis (grading for internships is on a letter-grade, i.e., not pass/fail, basis); the faculty member who is supervising the experience has the discretion as to whether to roster it as a co-op or internship. Students in the Business Scholars Co-op Program must take it pass/fail. Prerequisite(s): 2.25 minimum, overall and major, GPA (higher for students in the Business Scholars Co-op Program) and completion of ACC 201 with a grade of C or better and preferably ACC 202 as well.

#### ACC 360 Part-Time Internship in Accounting

Part-time, paid or non-paid employment in an accounting setting to provide on-the-job training. Involves appropriate job-related learning assignments under faculty supervision. Position must be approved by the Accounting Department. Consult the Associate Director for Experiential Education in Career Services before registering or for further information. An internship counts as a free elective, not as a course in the major. Grading for internships is on a letter grade, i.e., not pass/fail, basis. The number 360 is used if taken in junior year and 460 if taken in senior year. Prerequisite(s): 2.25 minimum, overall and major, GPA and completion of ACC 201 with a grade of C or better and preferably ACC 202 as well or permission of the Assistant Dean.

**ACC 365 Full-Time Internship**

Full-time, paid employment in an accounting setting to provide on-the-job training (part-time positions at least six months in duration may qualify). Involves appropriate job-related learning assignments under faculty supervision. The position must be approved by the department. Consult the Associate Director for Experiential Education in Career Services before registering or for further information. An internship counts as a free elective, not as a course in the major. Grading for internships is on a letter grade, i.e., not pass/fail, basis (grading for co-ops is on a pass/fail basis); the faculty member in the Accounting Department who is supervising the experience has the discretion as to whether to roster it as a co-op or internship. The number 365 is used if taken in junior year and 465 if taken in senior year. Prerequisite(s): 2.25 minimum, overall and major, GPA and completion of ACC 201 with a grade of C or better and preferably ACC 202 as well.

**ACC 370 Special Topics****ACC 405 Advanced Accounting I: Accounting for the Multinational Enterprise**

With corporate acquisitions dominating the financial markets, Accounting 405 examines US and International Accounting Standards for valuing mergers & acquisitions (M&A), recording transactions, and reporting on consolidated financial statements. The underlying business transactions are analyzed using appropriate valuation methodologies. Accounting for partnership formation, operations, and dissolution is covered in this course. Restriction(s): ACC 202 and senior standing

**ACC 406 Advanced Accounting II: Special Topics in Financial Reporting**

This course covers topics that are essential for the Certified Public Accounting (CPA) Examination and Certified Management Accounting (CMA) Examination including: the structure of US GAAP and International Financial Reporting Standards (IFRS); Securities & Exchange Commission (SEC) reporting; fund accounting for government, non-profits and healthcare; bankruptcy and reorganization accounting; and accounting for estates and trusts. Restriction(s): ACC 202 and Senior standing.

**ACC 418 Taxation of Business Entities**

A comprehensive examination of taxation as it relates to the various forms of business entities (C corporations, S corporations, partnerships, limited liability companies, and limited liability partnerships) and their owners. Theory will be developed through the use of a web-based tax research service, "CCH IntelliConnect", and applied through preparation of income tax returns using "ProSystem fx". Emphasis will be placed on preparation for the "Regulation" section of the CPA exam. Prerequisite(s): ACC 307 and senior standing.

**ACC 444 Research****ACC 450 Cooperative Education (Senior Standing)**

\*This is a full-time, paid, four to eight months assignment in a cooperating firm.\* Involves job-related learning under faculty supervision. The position must be approved by the Accounting Department. For registration information, students in the Business Scholars Co-op Program should consult with the Director of the Program and students who are not in the Business Scholars Program should consult with the Associate Director for Experiential Education in Career Services. A co-op counts as a free elective and not as a course in the major. Grading for co-ops is on a pass/fail basis (grading for internships is on a letter grade, i.e., not pass/fail, basis); the faculty member in the Accounting Department who is supervising the experience has the discretion as to whether to roster it as a co-op or internship. Students in the Business Scholars Co-op Program must take it pass/fail. Prerequisite(s): 2.25 minimum, overall and major, GPA (higher for students in the Business Scholars Co-op Program) and completion of ACC 201 and preferably ACC 202 as well.

**ACC 460 Part-Time Internship in Accounting**

Part-time, paid or non-paid employment in an accounting setting to provide on-the-job training. Involves appropriate job-related learning assignments under faculty supervision. Position must be approved by the Accounting Department. Consult the Associate Director for Experiential Education in Career Services before registering or for further information. An internship counts as a free elective, not as a course in the major. Grading for internships is on a letter grade, i.e., not pass/fail, basis. The number 360 is used if taken in junior year and 460 if taken in senior year. Prerequisite(s): 2.25 minimum, overall and major, GPA and completion of ACC 201 with a grade of C or better and preferably ACC 202 as well or permission of the Assistant Dean.

**ACC 465 Full-Time Internship**

Full-time, paid employment in an accounting setting to provide on-the-job training (part-time positions at least six months in duration may qualify). Involves appropriate job-related learning assignments under faculty supervision. The position must be approved by the department. Consult the Associate Director for Experiential Education in Career Services before registering or for further information. An internship counts as a free elective, not as a course in the major. Grading for internships is on a letter grade, i.e., not pass/fail, basis (grading for co-ops is on a pass/fail basis); the faculty member in the Accounting Department who is supervising the experience has the discretion as to whether to roster it as a co-op or internship. The number 365 is used if taken in junior year and 465 if taken in senior year. Prerequisite(s): 2.25 minimum, overall and major, GPA and completion of ACC 201 with a grade of C or better and preferably ACC 202 as well.

**ACC 470 Special Topics****ACC 471 Personal Financial Planning**

The course provides a comprehensive understanding of the fundamentals, strategies, and implementation that make up the personal financial planning (PFP) process. An overview of the PFP process is then expanded into a comprehensive study of its essential components, such as risk management, investment planning, retirement planning, and estate planning. Inherent in all aspects of the course will be the underlying tax implications that exist as an integral part of the decision-making. Students will also gain an understanding of the professional responsibilities and regulatory requirements that accompany the PFP process. Each student will then work with a case study in developing a financial plan using the most current technology package used by financial planners in actual practice. Prerequisite(s): Senior standing and a grade of C or better in ACC 307 (Federal Income Taxation).

**ACC 472 Special Topics****ACC 478 AIS, ERP, and Accounting Analytics**

This course offers an enhanced understanding of accounting information and enterprise resource planning systems, and accounting analytics from a business user perspective. It includes hands-on experience with SAP's ERP system, a business intelligence/data visualization application, and discussion of current topics, including block chain, cryptocurrencies, privacy and security issues, disaster recovery, anti-fraud and audit resources, and XBRL. Prerequisite(s): ACC 202 and senior standing.

**ACC 479 Accounting Independent Study****ACC 480 Accounting Seminar**

Research in contemporary accounting topics. The course is designed to develop and improve research skills along with written and oral communication abilities necessary for success in business. Prerequisite(s): ACC 202 and senior standing.

**Business Administration****BUS 100 Business Perspectives**

An integrative freshmen course that addresses business processes at an introductory level by examining key business areas through the preparation of a business plan. Students gain an appreciation for how each part of a business functions on its own and how business processes interact with each other. The course culminates in our signature Bankers Day event in which each team presents their final business plan to a panel of business executives for evaluation. The course emphasizes cross-disciplinary experiential learning, group dynamics, and personal interaction with faculty, business professionals and entrepreneurs in a small-class environment. Students are introduced to team-building, entrepreneurship, and business plans at the beginning of their academic program in order to build and develop their skills over the next three years. Students should take this course as early on as possible. Generally the course is not open to seniors.

**BUS 101 Introduction to Financial Accounting**

The course introduces financial reporting by focusing on the fundamental principles of recording business transaction with emphasis on the presentation and interpretation of corporate financial information. Topics include an overview of financial reporting and the accounting cycle, as well as, accounting and reporting of operating, investing and financing activities of a business. Assignments employ both Excel and SAP.

**BUS 102 Accounting for Financial and Managerial Decision-Making**

An introduction to the fundamentals of managerial accounting with a special emphasis on using accounting information in decision making. Topics covered include corporate capital stock structure, planning and control systems, cost management systems, pricing decisions, and capital expenditure decisions. Assignments employ Excel.

Prerequisite(s): BUS 101, CSC 155 and MTH 114 (CSC 155 and/or MTH 114 can be taken concurrently)

**BUS 121 Intro - Financial Accounting****BUS 123 Intro - Org Behavior****BUS 125 Intro - Info Technology****BUS 150 Presentation and Collaboration Skills for Business**

Focuses on the skills needed to link oral communication with the ability to work effectively in the current organizational environment. This course is based on the understanding that content and effective presentation of material are equally important in the understanding of communication. Active participation through oral presentations on current business topics is required. Students will make use of computer-based presentation technology.

**BUS 170 Special Topics****BUS 200 Business Professionalism and Career Preparation**

The course will focus on critical professional development skills to enable students to connect their education to experiential learning opportunities and post-graduation goals. Students will become aware of industry trends relating to job opportunities, current job search techniques, personal branding strategies, the value of developing a well-connected network, and how to deliver flawless documents to targeted organizations. The course will combine the theories on professional development with real-life applications through assignments and participation in professional events to allow students to see themselves as a professional, rather than just a student. At the end of the course, students will understand the importance of demonstrating these professional skills throughout their collegiate experience (e.g. dressing professionally for presentations, developing quality resumes and cover letters, networking with alumni and guests, etc.) Restriction(s): Sophomore standing

**BUS 202 Descriptive and Predictive Analytics**

This course explains what happened and what will happen in business organizations using basic statistical methods relevant to descriptive and predictive analytics. The availability of massive amounts of data and technologies to process these data enables business organizations to use analytical approaches to decision-making. Descriptive analytics is the use of data to find out what has happened in the past or is currently happening; statistical techniques include descriptive statistics and visualization. Predictive analytics is the use of data to find out what could happen in the future; statistical techniques include regression analysis. This course will cover these techniques, descriptive statistics, visualization, and regression analysis, with emphasis on problem-solving and decision-making. This course will also cover probability, probability distributions, and statistical inference. Students will perform data analysis using statistical software packages. Prerequisite(s): MTH 114; CSC course recommended as a pre-requisite but may be taken concurrently

**BUS 203 Organizational Behavior and Skill Development**

This course examines the behavior of individuals and groups in organizations, with the goal of understanding performance in the new workplace. It is designed to enhance the career potential of people with management and team leadership responsibilities in all areas of business. Topics include: motivation, theories and practice of leadership, individual and group decision making, conflict resolution, communication, international aspects of organizational behavior, perception, individuality, working in groups and teams, and ethical issues of organizational life.

The course also emphasizes interactive and experiential learning to demonstrate the issues of organizational behavior. Through active participation, students will develop skills in leadership, communication, negotiation, teamwork, and group decisionmaking. Career awareness and skill assessment will be done through brief lectures, personal inventories, and career planning experiences. Prerequisite(s): sophomore standing

**BUS 204 Principles of Marketing with Applications**

An overview of marketing concepts and principles applicable to business and other organizations. These include: factors influencing the marketing environment and buyer behavior; market segmentation and targeting; product development, pricing, promotion and distribution to satisfy the needs of selected target markets. Approximately one-third of the course is dedicated to planning and to applying marketing-based concepts to profit and non-profit enterprise situations.

**BUS 205 Business Systems for Analytics**

This course studies how business systems work and examines challenges confronting business organizations in the information age and beyond. One major challenge is to efficiently and effectively use three most important organizational resources, information, technology, and people, to provide service and value. To meet this challenge, the course studies business systems and strategies that organizations can utilize to organize data into information and synthesize information into knowledge. The course examines design and development of relational database management systems using Microsoft Access (structured query language), decision support systems using Microsoft Excel (what-if analysis, pivot tables, and decision tree analysis), enterprise information systems using SAP (ERPsim), and web-based systems using Google Analytics. The concepts, models, and frameworks are derived from both academic and professional sources. Prerequisite(s): CSC 155

**BUS 206 Financial Markets and Institutions: Principles and Applications**

An introduction to the basics of institutional finance. Financial instruments are generated and traded by participants in financial markets with financial intermediaries facilitating the process. Concepts, terminology, and current practices in each of these areas are examined, along with the impact they have on the economy. Students work on "mini cases" which employ actual data to help better understand the principles examined in the course. Prerequisite(s): BUS 101

**BUS 208 Fundamentals of Financial Management**

An introduction to the major concepts and techniques of financial management with an emphasis on time value of money, security valuation, cost of capital, capital budgeting, and financial statement analysis. Prerequisite(s): BUS 101, MTH 114, CSC 155

**BUS 208E Fund Financial Mgt****BUS 209 Financial Management****BUS 250 Personal Financial Literacy: Skills for Life**

This course prepares students to understand the fundamentals of managing personal finances. It will provide a broad overview of the basic issues in personal finance and help students develop an organized approach to making intelligent financial decisions in everyday life with the ultimate goal being successful money management and wealth accumulation. Topics covered will include: financial planning and goal setting; budgeting; basic financial transactions; banking services and products; consumer credit; housing decisions; current regulations and practices governing consumer financial transactions and contracts; insurance; basic investments; retirement planning; planning for education. This course is an elective for all business majors. Prerequisite(s): Junior standing

**BUS 260 So PT Internship****BUS 270 Special Topics****BUS 271 Special Topics****BUS 300 International Business**

Students study international aspects of accounting, finance, economics, management, marketing and management information systems. The course helps students develop an appreciation for how different cultures, governments, and approaches to doing business impact international business-to-business relationships as well as devising strategies to enter markets in other countries. In some semesters the course is taught as a travel-study course that includes company site visits. Prerequisite(s): BUS 101

**BUS 303 Legal and Ethical Environment of Business**

A study of the American legal system exploring how courts decide cases and the values that play a role in such adjudication. The nature, formation, and application of law to individuals and business. The development of law, with emphasis on the Constitution, personal and business torts, the employment relationship, discrimination, international legal perspectives, and an exploration of legal ethics and the ethics of corporations. Prerequisite(s): sophomore standing

**BUS 304 Prescriptive Analytics**

In this course students learn how to run business operations efficiently and effectively using prescriptive analytics tools and techniques in managerial decision making. The course introduces students to several quantitative models used in contemporary analytics. Analysis of business scenarios using computer software allows a focus on the conceptual understanding of prescriptive models. Prescriptive topics covered include: decision analysis, Bayesian analysis, stochastic and deterministic forecasting, inventory management, linear programming and optimization, simulation, and project management. Prerequisite(s): MTH 114, BUS 202, AND BUS 205

**BUS 305 International Business****BUS 310 Read Bus: Corp Soc Respon Rptg**

This course explores broad, multidisciplinary, generic business issues through various readings with a current events focus. Examples of themes that might be studied are: diversity, corporate governance, social responsibility, leadership, entrepreneurship, technology, globalization, and financial disclosure. A quasi-independent study, this course meets two or three times during the semester. Grading is on a pass/fail basis. Prerequisites: Other than junior standing, there are no prerequisites; the course may be taken by non-business majors as well as business majors.

BUS 360 Jr PT Internship

BUS 370 Bus Readings

BUS 371 Special Topics

BUS 373 Special Topics

BUS 400 Business Strategy

This is the capstone course for Business majors. It takes the perspective of company's senior management, who are tasked with building and sustaining a competitive advantage for the firm. It explores how the functions of the business are continuously shaped in response to the company's internal and external environments. The course includes industry analysis, company and competitor assessment, approaches to strategy formulation and implementation, and business ethics.

Prerequisite(s): senior standing

BUS 444 Independent Research

BUS 460 PT Internship in BUS

## Economics

ECN 150 Introductory Macroeconomics: The U.S. in the Global Economy I  
After introducing students to the what and how of economic thinking, the course explores the causes of national economic prosperity and economic problems such as unemployment and inflation. It also discusses the role of fiscal and monetary policies, economic growth, and international economic relations among the U.S. and other countries.

ECN 170 Special Topics

ECN 201 Introductory Microeconomics: Business Firm and Market Analysis I

This course explores many issues pertaining to the operation of businesses and the markets in which they operate. Among these are the behavior of consumers, the determinants of prices and production levels, and the efficiency of market outcomes. As time allows, the course applies economic thinking to issues like economic inequality, environmental concerns, international trade, and firms with monopoly power. Prerequisite(s): ECN 150

ECN 213 Statistics for Economics and Political Science

This course focuses on basic statistical methods used in the analysis of economic and political phenomena and decision-making. Emphasis is on the application of statistical techniques and the sound interpretation of statistical results. Topics include descriptive statistics, probability, sampling and sampling distributions, statistical estimation, hypothesis testing, simple regression, and correlation.

ECN 221 Intermediate Microeconomics: Business Firm and Market Analysis II

This course studies how business firms interact with consumers and one another in product and resource markets. Besides distilling profit-maximizing criteria for different firms in different markets, the course also evaluates how the operation of firms impacts the welfare of society in general. Prerequisite(s): ECN 201; MTH 114 or 120 or equivalent

ECN 222 Intermediate Macroeconomics: The U.S. in the Global Economy II

This course analyzes the factors behind countries' long-term growth and also those responsible for short-term fluctuations in their levels of output and prices. It also demonstrates how economic booms and busts have prompted economists to search for explanations and possible policies for addressing these instabilities. Finally, the course compares and contrasts U.S. historical experience with that of other nations. Prerequisite(s): ECN 150; MTH 114 or 120 or equivalent

ECN 270 Special Topics in Economics

Topics include Labor Markets, Employment and Wages; Women in the Economy; European Union; Economics of Sports; Economics of Entertainment; and Law and Economics. Prerequisite(s): Permission of instructor

ECN 271 Special Topics

ECN 272 Special Topics

ECN 273 Special Topics

ECN 274 Special Topics

ECN 275 Special Topics

ECN 276 Special Topics

ECN 277 Special Topics

ECN 279 Special Topics

ECN 287 Economics Internship

Working approximately 10 to 15 hours per week under professional supervision, students learn experientially the linkages between their formal studies and the demands of particular positions. Under faculty supervision, students complete informal and formal written assignments and an oral presentation that describe their duties and interpret their intern experience. Prerequisite(s): ECN 201, at least sophomore standing, and permission of Department Chair

ECN 288 Economics Internship

Working approximately 10 to 15 hours per week under professional supervision, students learn experientially the linkages between their formal studies and the demands of particular positions. Under faculty supervision, students complete informal and formal written assignments and an oral presentation that describe their duties and interpret their intern experience. Prerequisite(s): ECN 201, at least sophomore standing, and permission of Department Chair

ECN 314 Econometrics

This course introduces the student to advanced statistical techniques used by economists, other social scientists, and people in business and law to test theories, predict future events, and provide empirical support for various types of hypotheses. The course emphasizes the applied nature of econometrics. As such, the student will construct, estimate, and evaluate well-specified regression models through computer application-based exercises using SAS statistical software. Prerequisite(s): ECN 213 or BUS 202 or permission of Chair

ECN 331 International Economics

This course involves an introduction to the theory of international trade. Topics include specialization and the gains from trade, tariffs, and protectionist policies, trade imbalances, the role of international institutions, foreign exchange markets, and monetary and fiscal policies in an open economy. Prerequisite(s): ECN 150 and ECN 201

ECN 332 Political Economy of Africa

This course examines the political and economic conditions in Sub-Saharan Africa and provides a historical perspective on these conditions. Issues examined include the political and economic consequences of colonialism, post-independence political forces and economic policies, and U.S. foreign policy toward Africa. Prerequisite(s): ECN 150

ECN 333 Ecn of International Business

This course examines trade theory and applies the theory to business firms. It introduces the cultural, environmental, and ethical issues facing international businesses and examines the impact of trade policies, foreign exchange, and the balance of payments on businesses' decision making. Prerequisites: ECN 150, 201; MTH 114 or 120; junior standing.

**ECN 334 The Political Economy of Latin America**

This course begins by examining aspects of the indigenous societies prior to the arrival of Europeans in what has come to be called "Latin America." Throughout, it considers issues such as colonialism, militarism, race, gender relations, and religion that have shaped the societies, polities, and economies of nations from Mexico and the Caribbean to those of the Southern Cone. The goal of the course is to afford class members the opportunity to better understand Latin America's history as a basis for comprehending its likely future. Cross-listed with HIS334 and POL 334.

**ECN 335 International Trade and Trade Wars**

This course provides an overview of the U.S. in the global economy and the history of the World Trade Organization (WTO), an examination of the WTO's dispute settlement mechanism, and an examination of major trade disputes that involve the U.S. The course ultimately explores how international trade laws, politics, diplomacy, and multi-national corporations in pursuit of profits interact. Prerequisite(s): ECN 150

**ECN 337 Political Economy of Eastern Europe**

This course first explores the structure and outcomes of a centrally-planned economic system in contrast to a market-based economic system. Second, it examines how the transition from planned to market took place (or is still under way) in Eastern Europe and the countries of the former Soviet Union. Lastly, it considers a wide range of contemporary political and economic challenges facing countries across the region, from building democratic institutions and strengthening the rule of law to establishing competitive markets and addressing social and economic injustices. Prerequisite(s): ECN 150

**ECN 340 American Economic History**

This course describes and analyzes long-term economic growth and development since colonization. It stresses changes in demographic, technological, and institutional factors as they interact with the market system. Basic economic concepts and theories of growth are applied to significant historical questions. Prerequisite(s): ECN 150

**ECN 351 Environmental Economics**

Provides an introduction to the trade-offs (costs versus benefits) associated with environmental issues. Evaluating trade-offs requires an examination of the magnitude or current environmental problems and some consideration of how to measure the costs and benefits of regulatory changes. Approximately half the course will be devoted to examining the current regulations, how the regulatory process works, and the economic implications of the regulations. Prerequisite(s): ECN 150 or permission of Chair

**ECN 352 Labor Economics****ECN 354 Economics of the Entertainment Industry**

The course surveys the economics of the entertainment industry with an emphasis on the importance of market structure (perfect competition, monopolistic competition, oligopoly, monopoly) in determining behaviors and profitability. In this course, we will apply many microeconomic, and a few macroeconomic, concepts to evaluate structure, workings, and profitability of various segments in the entertainment industry, ranging from movies to music, TV, radio, publishing, casinos, and theme parks. Case studies will be used to highlight the issues facing particular firms. Prerequisite(s): ECN 150

**ECN 356 Healthcare Economics**

This course explores the economics of health and health care. It introduces students to different economic perspectives on the determinants of health, how health insurance markets are organized, and the challenges facing the U.S. health care system. The course also examines how health care services are financed and delivered in other countries. Special attention is paid to recent health care reforms, including the Affordable Care Act. Prerequisite(s): ECN 150

**ECN 370 Special Topics in Economics**

Topics include Labor Markets, Employment and Wages; Women in the Economy; European Union; Economics of Sports; Economics of instructor

**ECN 373 Special Topics****ECN 375 Special Topics****ECN 385 Cooperative Education**

This experience will be a full-time paid employment in a cooperating firm such as a bank, economics forecasting company, or public utility; a nonprofit company such as a Community Development Corporation; or a government agency such as a county planning department or a statistical analysis office. Under faculty supervision, students also complete job-related learning assignments that involve oral and written presentations. Prerequisite(s): ECN 214; ECN 221; and junior standing or senior standing, and permission of Department Chair

**ECN 386 Cooperative Education**

This experience will be a full-time paid employment in a cooperating firm such as a bank, economics forecasting company, or public utility; a nonprofit company such as a Community Development Corporation; or a government agency such as a county planning department or a statistical analysis office. Under faculty supervision, students also complete job-related learning assignments that involve oral and written presentations. Prerequisite(s): ECN 214; ECN 221; and junior standing or senior standing, and permission of Department Chair

**ECN 389 Econ Internship II****ECN 432 Comparative Econ Sys****ECN 441 History of Economic Thought**

The course details the development of economics as a coherent analytical discipline through a historical study of its main schools and contributors, including the Physiocrats; the Classical Economists (especially Jevons, Walras, and Clark), Marshall, and Keynes. Lesser figures are treated as time allows. Attention throughout is given to the changing philosophical and cultural background of economic thought. Prerequisite(s): ECN 150 and ECN 201

**ECN 442 Modern Econ Thought****ECN 444 Research in ECN I**

This course provides the student with an opportunity to do research with a faculty member. The student and the faculty member agree on the research project before the student registers for the course.

**ECN 445 Research in ECN II**

This course is a continuation of the 444 research course. It provides the student with an opportunity to continue to conduct research with a faculty member.

**ECN 452 20th Century Russia & the USSR****ECN 455 Public Finance**

This course involves an analysis of the revenue and expenditure activity of government with particular emphasis on the rationale of federal government activity. Also considered are the issues of distribution, efficiency, equity, and stability in the economy. Prerequisite(s): ECN 150; ECN 201

**ECN 470 Special Topics in Economics**

Topics include Labor Markets, Employment and Wages; Women in the Economy; European Union; Economics of Sports; Economics of Entertainment; and Law and Economics. Prerequisite(s): Permission of instructor

**ECN 471 Special Topics****ECN 474 Special Topics****ECN 475 Independent Study****ECN 481 Seminar in Economics**

This course is intended to be a capstone course for economics majors, one that aids the student in integrating the material from diverse economics courses. It stresses techniques for the preparation of written research reports. Students will ordinarily deliver to the seminar an oral presentation of their research results. Prerequisite(s): Senior standing in ECN 213, ECN 221 or ECN 222

**ECN 485 Seminar in Economics and International Studies**

This capstone course for Economics and International Studies majors aims to assist students to research, integrate, and communicate information about the global economy. Specifically, students will learn to conduct research on economic problems and policies of countries and regions of the world not native to them. Students will compose a 250 to 300 word abstract of their seminar papers in two languages, English and a second language. Further, students will be expected to demonstrate at least one of the following competencies: a) to write, in a non-native language, summaries of research in sources written in non-native language; b) to write the seminar paper in a non-native language; or c) to present research results orally in a non-native language. Prerequisite(s): Senior standing in ECN 213, ECN 221 or ECN 222

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