Accounting Course Descriptions

ACCT 210: Financial Accounting (3) (F, S, SS)
As the introductory course for the accounting degree program, the course introduces the basic framework of accounting to all students majoring in accountancy. It exposes accounting students to underlying accounting concepts and constraints, and helps them in preparation of financial records, financial statements, and analysis of the major financial statements. Must be taken by all accounting majors.
Prerequisites: BUAD 115, BUAD 190, GE 115.

ACCT 220: Managerial Accounting (3) (F, S, SS)
Introduces accounting information that aids managers in planning, controlling, decision-making and performance evaluation. Some topics covered are cost classification and behavior, product costing, cost-volume-profit analysis, relevant cost, cost and benefit analysis, and budgeting.
Prerequisite: ACCT 210.

ACCT 321: Intermediate Accounting I (3) (F,S)
This is the foundation course for financial reporting. It includes discussions of the conceptual framework, the regulatory environment, ethical issues, international issues, and behavioral aspects of accounting. Analysis of the content and presentation of financial statements is also included.
Prerequisite: ACCT 210

ACCT 322: Intermediate Accounting II (3) (F,S)
This course continues the coverage of the content and presentation of financial statements that are issued by corporations. Topics covered are relatively more complex and more detailed.
Prerequisites: ACCT 321

ACCT 323: Intermediate Accounting III (3) (F,S)
This is the final course in the intermediate accounting series. It covers more complex topics such as accounting for leases, accounting for taxes, and derivatives.
Prerequisite: ACCT 322.

ACCT 335: Federal Income Taxation (3) (F, S, SS)
Introduction to federal taxes on income: Topics include preparation of income tax returns for individuals, statutory concepts of income, capital gains and losses, basis of property, sales and exchanges, and taxation of retirement annuities.
Prerequisite: ACCT 210.

ACCT 398: Special Topics in Accounting (3)
Topics of special interest to business students may be offered, or a request by a group of students for a specific course not otherwise available. The students conduct a study of these topics as business electives.
Prerequisite: Junior standing and permission of the instructor.

ACCT 421: Cost Accounting (3) (F, S)
This course covers fundamental topics under cost measurement, cost management, planning, and performance measurement. Some topics covered are product costing, activity-based costing and management, cost-volume-profit analysis, standard costing, budgeting and variance analysis, relevant costs and benefits analysis, and value-chain analysis.
Prerequisite: ACCT 321

ACCT 422: Advanced Cost Accounting (3) (F)
Covers advanced topics under cost measurement, cost management, planning, and performance measurement. Some topics covered are cost estimation, joint and by-product costing, responsibility accounting, performance evaluation of responsibility centers, transfer pricing, balanced scorecard,
and capital budgeting.

*Prerequisite: ACCT 421*

**ACCT 425: Financial Auditing (3) (S)**

This course focuses on the process of auditing financial statements. It also includes discussions of the accounting concepts, profession, its regulatory and legal liability environments, plus the need for the audit function, professional standards and conduct. This is a **Capstone course** for the **Accounting degree and** requires a term paper.

*Prerequisite: ACCT 322.*

**ACCT 431: Advanced Financial Accounting (3) (S)**

Covers various specialized areas of accounting including consolidated financial statements, partnerships and limited liability companies.

*Prerequisite: ACCT 322.*

**ACCT 435: Entities Taxation (3) (S)**

Building on the principles of individual income taxation, this course addresses the federal approach to taxing for-profit entities including partnerships, corporations, and trusts. Topics include "flow-through" taxation, the separate legal entities doctrine, and "either/or" taxation. The course concludes with an introduction to the unified federal estate and gift tax.

*Prerequisite: ACCT 335.*

**ACCT 440: Accounting Information Systems (3) (F)**

Study of Accounting Information Systems with an emphasis on information, communication, and networking technology within the context of transaction cycles and internal control structure. Examination of the role of AIS in e-commerce and enterprise software.

*Prerequisites: ACCT 321 and BMIS 380.*

**ACCT 450: Financial Statement Analysis (3) (F)**

Explores the tools and techniques of financial statement analysis, emphasizing ratio and cash flow measurements of operating, financing, and investing performance. Focuses on finance and accounting concepts and practice.

*Prerequisites: ACCT 321*

**ACCT 451: Government and Not-For-Profit Accounting (3) (F)**

Comprehensive study of fund accounting theory and concepts used in the financial accounting, budgeting, control, and reporting for governmental and nonprofit organizations. This course includes the standards and regulations applicable to local government units, universities, hospitals and other nonprofit entities.

*Prerequisites: ACCT 321*

**ACCT 460: Forensic Accounting (3)**

Application of accounting methods and financial techniques to assist in solving economic-based crimes. Includes the discussion of criminal statutes relating to financial crimes, fraud investigation and prevention, techniques used in solving financial crimes, interviewing, rules of evidence, sources of information, forensic accounting procedures, and current issues in financial investigations.

*Prerequisites: ACCT 321.*
Business Administration Course Descriptions

BUAD 115: Introduction to Business (3) (F, S, SS)
Surveys the various disciplines within business and provides exposure to current issues such as globalization, entrepreneurial management, diversity, and ethics. Emphasizes the importance of the business sector on the dynamic market-driven economy. Serves as an introductory course to the field of business and as prerequisite for all other business courses. Prerequisite: None

BUAD 190: Management Information Systems I (3) (F, S, SS)
The course emphasizes personal productivity concepts using functions and features in business computer software including Operating Systems, Internet, WEB and E-commerce; Word-processing, Spreadsheets, Database Management Systems and Presentation Graphics. Students learn to apply information technologies to problem situations and to use small information systems for individuals and groups. 
*Pre-requisite: Pre-Business Administration or Pre-Accounting majors or permission of the instructor. Students enrolled in the class must purchase the workbook.*

BUAD 200: Business Communication (3) (F, S, SS)
Emphasizes and enhances the importance of communication skills in the business world. It identifies and reviews the foundations of communication for business – listening, speaking, writing, and reading. Builds communication skills with technologies and practical business applications and by developing intercultural communication skills for the global business community. 
*Prerequisite: BUAD 115 and GE 103.*

BUAD 240: Ethics (3) (F, S, SS)
Course covers the theories of both ethics and the practice of ethical leadership in dynamic business environment. 
*Prerequisites: MNGT 221, MRKT 231.*

BUAD 241: Business Law (3) (F, S, SS)
Study of law and its application to business and business transactions. This is a survey course designed to familiarize today's business student with the legal process, specific laws, and the legal reality facing business people in the increasingly diverse and complex workplace. 
*Prerequisite: BUAD 115*

BUAD 260: Career Development Seminar (1) (F, S, SS)
This seminar covers resume writing, job preparation, interviewing techniques, graduate and professional school preparation, test-taking skills, and related career development issues. Guests from the world of practice will be invited as presenters. 
*Prerequisites: BUAD 115*

BUAD 322: Entrepreneurship: Business Ownership & Control (3) (F; S )
Course covers how to start a new enterprise and the requirements for its successful operation. Topics include the legal forms of organizations, financing, risks, and operations in small business. Emphasis is on the development, presentation, and use of the business plan. 
*Prerequisites: Business Administration or Accounting major, ECON 202, MNGT 221, and MRKT 231, or permission of department chairperson.*
BUAD 360: Quantitative Methods for Business and Economics (3) (F, S, SS)
Exploration of mathematical techniques used in economics and business management with
emphasis on applied problems, and relationship between technique and theory.
Prerequisites: Business Administration or Accounting Major and ECON 260 or permission of
department chairperson.

BUAD 365: Business Research and Report Writing (3) (F, S)
Comprehensive techniques of business reporting which include surveying markets, summarizing
findings, and writing analytical and informative reports.
Prerequisites: Business Administration or Accounting major and ECON 260 or permission of
department chairperson.

BUAD 423: E-Commerce (3) (F)
E-Commerce, internet marketing, search optimization and Web storefront construction for
entrepreneurial e-business.
Prerequisites: Business Administration or Accounting major and BUAD 322, or permission of
department chairperson.

BUAD 424: High-Tech Businesses (3) (S)
Developing innovation in high technology businesses, financing and venture capitalism role, start
up, operations, and harvest.
Prerequisites: Business Administration or Accounting major and BUAD 322, or permission of
department chair.

BUAD 425: Franchise Selection, Training, Financing, & Operations (3) (F)
The course is a survey of franchises, royalties and fees, legal implications of franchising, selection
among franchise opportunities, franchise application process, franchise training, and operations.
Prerequisites: Business Administration or Accounting major and BUAD 322, or permission of
department chairperson.

BUAD 455: Strategic Management (3) (F, S, SS)
The course is a capstone course that examines the managerial tasks of developing and
implementing both domestic and international organizational strategies. This is a case method
course. Cases used from the text and from current business situations. Students will learn how to
apply the tools of analysis and critical thinking to the strategic challenges managers face.
Prerequisites: Business Administration or Accounting major, senior standing, BFIN 311, MNGT 221,
and MRKT 231, or permission of department chairperson.

BUAD 456: International Business (3) (F, S, SS)
This course is a study and investigation of environmental, policy-making, and cultural aspects of
international business with focuses on business and managerial implications of each issue on the
actual practice of international business. Many issues in international business are complex; they
necessitate exploration of pros and cons of economic theories, government policies, business
strategies, organizational structures, and social settings.
Prerequisites: Business Administration major or Accounting, senior standing, BFIN 311, MNGT 221,
MRKT 231, or permission of department chairperson.
BUAD 490: Internship I (3) (F, S, SS)
Develops student awareness of the business environment, the real world of work as it relates to their majors, providing visibility and hands-on experience in various business settings, stimulating entrepreneurship, and exploring various business and career opportunities. May require weekly class attendance. Requires working 150 hours to earn 3 semester hours credit. 
Prerequisites: Business Administration or Accounting major, junior or senior standing, and permission of the Department Chair or Internship Coordinator.

BUAD 491: Internship II (6) (F, S, SS)
Intended for full-time interns. Emphasis is on developing student awareness of the business environment, the real world of work as it relates to their majors, providing visibility and hands-on-experience in various business settings, stimulating entrepreneurship, and exploring various business and career opportunities. Students may be required to attend weekly classes and must work 300 hours to earn 6 semester hours credit. 
Prerequisites: Business Administration or Accounting major, junior or senior standing, and permission of the Department Chair or Internship Coordinator.

BUAD 495: Independent Studies (3) (F, S, SS)
The course allows students to explore topics of current interest or specialized research topics under the guidance of a faculty advisor. Course topics are intended to be flexible and creative, varying form each semester. 
Prerequisites: Business major, junior or senior standing with overall average of at least 2.75. Consent of Department Chair and permission of instructor required.
Finance Course Descriptions

BFIN 210: Personal Financial Management (3) (F,S,SS)
Overview of personal financial management and creation of wealth. Develops personal financial management skills in budgeting income, expenditures, and planning for financial security and retirement. Explains savings and investments alternatives, financing, and credit sources, the role of insurance in protecting income and assets, and federal income tax issues.
Prerequisites: None

BFIN 311: Principles of Finance (3 credit hours) (F,S,SS)
Provides an introduction to the study of finance with an emphasis on managerial or corporate finance. Also, introduces financial institutions and investment fundamentals.
Prerequisites: Business Administration, Accounting, Aviation Science or Sport Management major and ACCT 210, or permission of department chairperson.

BFIN 315: Entrepreneurial Finance (3) (S)
The financial management of entrepreneurial ventures and the problems associated with incubating and growing new ventures using the theories, knowledge, and financial tools needed to start, build, and harvest a successful venture.
Prerequisites: BUAD 322
Management Course Descriptions

MNGT 221: Principles of Management (3) (F, S, SS)
Study of management principles that apply to all types of business, government and nonprofit organizations with special emphasis on planning, organizing, leading, controlling and working in teams.
Prerequisite: BUAD 115.

MNGT 321: Human Resource Management (3) (F, S, SS)
Introduces the student to fundamental theory and practices relating to the interviewing, hiring, training, scheduling, placing, supervising, compensating, evaluating, promoting, and dismissing of personnel.
Prerequisite: Business Administration, Aviation Science, or Sport Management major and MNGT 221, or permission of department chairperson.

MNGT 322: Organizational Behavior (3) (F, S)
Emphasis on development of student’s understanding and knowledge of organizational setting. Instruction directed toward organizational behavior as a necessary ingredient of managerial effectiveness and understanding of the major theoretical and methodological approaches to studying behavior in organizations.
Prerequisite: Business Administration or Aviation Science major and MNGT 221, or permission of department chairperson.

MNGT 345: Leadership and Teamwork (3) (F, S)
This course provides students with an understanding of the theory and practice of leadership in organizations, as well as the theory and practice of teamwork. It provides students with opportunities to expand their leadership skills as they learn more about working in and leading teams.
Prerequisites: Business Administration major, MNGT 221, and MNGT 322, or permission of department chairperson.

MNGT 398: Special Topics in Management (3) (F, S, SS)
Topics of special interest to business students may be offered, or in response to a request by a group of students for a specific course not otherwise available. The students conduct study of these topics as business electives.
Prerequisite: Junior or senior standing and permission of the instructor.

MNGT 421: Production/Operations Management (3) (F, S, SS)
Principles and techniques underlying production and operations management. Topics include inventory/ materials control, quality control, production methods and control, facilities, and supply chain management. These topics will be integrated using a systems approach to organizations’ operations.
Prerequisites: Business Administration Accounting or Sport Management major and MNGT 221, MRKT 231 BUAD 360 or permission of Department Chairperson.
Management Information Systems Course Descriptions

**BMIS 380: Management Information Systems II (3) (F, S, SS)**
This course covers the theory and practice of Management Information Systems in today's digital, business organization. Applies case studies and teamwork in a variety of business problem situations. Emphasis is on practical case studies involving real corporate MIS problem scenarios, teamwork and application of business software to develop practical business solutions. MIS II is the second preparatory course towards the Microsoft Office Specialist Certification (MOSC) examination.

*Pre-requisites: Business Administration or Physical Education major, BUAD 190, BUAD 115 and ACCT 210, or permission of Department Chairperson.*

**BMIS 386: MIS System Analysis (3) (F, S, SS)**
This course involves teaching the tools and techniques required for the conventional analysis and design of a business system. Along with in-class discussions of the principles and techniques for analyzing, designing, and constructing the system, the students also will formulate system teams in order to analyze the problems of an existing business information system, to design an improved system, and to control the implementation of the new system.

*Prerequisites: Business Administration major, BMIS 380, or permission of Department Chairperson.*

**BMIS 398: Special Topics in Management Information Systems (3) (F, S, SS)**
Topics of special interest to business students may be offered, or if there is a request by a group of students for a specific course not otherwise available. The students conduct study of these topics as business electives.

*Prerequisite: Business Administration major, junior or senior standing and permission of the instructor.*

**BMIS 410: Business Networks (3) (F)**
Identify, differentiate and analyze Network requirements in today's businesses. Local Area Networks (LAN) and all five carrier service infrastructures (CSI) transport and related costs to the businesses. Examine several business network types and Total Cost of Operation (TCO), and ongoing maintenance and support. Analyze costs and benefits to the business of e-commerce, network security, Intranet and Virtual Private Networks.

*Prerequisites: Business Administration major, ACCT 210 and BMIS 380, or permission of Department Chairperson.*

**BMIS 475: Database Management Systems (3) (F)**
An upper–level course study of Database Management Systems (DBMSs). Studies relational DBMSs, Data Modeling, and Database Design. Develops and presents case studies requiring relational DBMS solutions. Covers object oriented design and development. Reinforces MS-ACCESS skills and introduces ORACLE DBMS software and design techniques. Students will have the opportunity to join the ORACLE Academic Initiative (OAI).

*Prerequisites: Business Administration major, BUAD 190, and BMIS 380 or permission of Department Chairperson.*

**BMIS 485: Decision Support Systems (3) (S)**
Introduces strategies, technologies, and techniques associated with decision support systems at all levels of management. Teaches basic methodology for planning, designing, and building a Decision Support System (DSS). Examines how to use different techniques from Operational Data Store to support operational, tactical and strategic long-term decision-making.

*Prerequisite: Business Administration major and BMIS 475, or permission of Department Chairperson.*
BMIS 489: IS Project Management (3) (S)
Prepares project managers to interact with parent organization to develop Business Information Systems. Student project teams work on Information Systems projects with off-campus business organizations to complete actual IS projects. Each student and team would be required to use the WEB, the ECSU Network and the entire available suite of Microsoft business software with emphasis on the MS-Project software application.

Prerequisites: Business Administration major, MNGT 221, ACCT 210, BMIS 475 and senior standing, or permission of Department Chairperson.
Marketing Course Descriptions

MRKT 231: Principles of Marketing (3) (F, S, SS)
Survey of marketing organization and methods in the socio-economic system with discussion on pricing, promotion, production, distribution of goods and services, consumer problems, institutions, and methods and policies.
Prerequisite: Business Administration, Accounting or Sport Management major or Business Administration minor, BUAD 115.

MRKT 331: Promotion (3) (F)
Studies promotions as persuasive communication. Examines promotion management and its relationship to the overall marketing program. Primary emphasis on advertising, sales promotion, personal selling, consumer and market information; message appeals, media selection, and scheduling; and measuring effectiveness.
Prerequisite: Business Administration or Sport Management major, MRKT 231, and MRKT 332, or permission of Department Chairperson.

MRKT 332: Consumer Behavior (3) (F, S)
Analysis of the social, cultural, and psychological factors influencing the behaviors of consumers. Special emphasis on behavioral patterns, market segmentation research, attitude formation and change, brand loyalty, adoption of innovations, and store choice decisions.
Prerequisites: Business Administration or Sport Management major and MRKT 231, or permission of Department Chairperson.

MRKT 333: Sales (3) (F)
Course covers the role and activities of the sales manager in modern marketing. Nature and importance of the selling function in organization, effective sales techniques, and managerial tasks of designing, developing, directing, and compensating sales force. Management activities include recruiting, testing, selection, training, motivation, compensation, and evaluation for effectiveness.
Prerequisites: Business Administration or Sport Management major, MRKT 231 or permission of department chairperson.

MRKT 398: Special Topics in Marketing (3) (F, S, SS)
Topics of special interest to business students may be offered, or a request by a group of students for a specific course not otherwise available. The students conduct study of these topics as business electives.
Prerequisites: Business Administration major, junior or senior standing and permission of the instructor.

MRKT 421: Marketing Research (3) (F, S, SS)
Student will gain hands-on experience in the understanding and use of appropriate tools and techniques for analyzing, interpreting, and presenting information derived from marketing databases. Includes problem definition and solution approach to marketing research decisions.
Prerequisites: Business Administration or Sport Management major and MRKT 231, or permission of Department Chairperson.

MRKT 431: Retailing (3) (S)
Analysis of factors underlying successful operation of retail store including location and design, stock arrangement, buying and selling, advertising and display, merchandise planning and control, retail market and financial analysis, personnel management, customer relations, and non-store and service retailing. Prerequisites: Sport Management major and MRKT 231, or permission of Department Chairperson.
MRKT 432: Marketing Management (3) (S)
Studies the marketing function and its relationship to the total business organization and its environment. Emphasis is placed on the design of marketing strategies and systems. This is a case method course with readings from trade and academic journals to enhance understanding. Students learn application of the tools of analysis and critical thinking to the strategic challenges marketers face.

Prerequisites: Business or Sport Management major, senior standing, MNGT 221, MRKT 231 and at least two of the following: MRKT 331, MRKT 332, and MRKT 431, or permission of Department Chairperson.