

College of Business

ACCT 5003. Concepts of Accounting. (3-0) 3 semester credit hours. The review of basic accounting concepts and principles with an emphasis on the accounting cycle, financial statement preparation, and their applications in making managerial decisions in the areas of cost-volume-profit analysis, inventory management, and comparative cost allocation systems.

ACCT 5103. Managerial Accounting. (3-0) 3 semester credit hours. The interpretation and use of accounting data for management purposes in the areas of cost accounting, budgets, standards, production costing, distribution costing, and special analyses. Prerequisite: ACCT 5003 or ACCT 2123 or equivalent.

ACCT 5113. Advanced Auditing. (3-0) 3 semester credit hours. An advanced study of the practices and principles that guide the auditing environment. Specialty topics will be introduced as well as current readings in auditing literature. Prerequisite: ACCT 4223 or equivalent.

ACCT 5123. Accounting Information Systems & Controls. (3-0) 3 semester credit hours. A study of the analysis, design, installation, and operations of an accounting information system. Emphasis will be placed on system design and acquisition. Prerequisite: ACCT 5003 or ACCT 2123 or equivalent.

ACCT 5133. Accounting for Managerial Decision Making. (3-0) 3 semester credit hours. A study of the preparation of internal reports for decision making, planning and control. Additional areas of study include cost determination, budgeting, and quantitative techniques. Prerequisite: ACCT 5003 or ACCT 2123 or equivalent.

ACCT 5143. Accounting Theory. (3-0) 3 semester credit hours. Development of the theory of accounting with particular emphasis on concepts, income measurement, valuation of assets, valuation and measurement of equities, and the application of accounting theory to contemporary problems. Prerequisite: ACCT 3213 or equivalent.

ACCT 5153. Seminar on Tax Consulting, Planning and Research. (3-0) 3 semester credit hours. A study of current U.S. tax law with emphasis on the interrelationships between taxation and business and personal financial planning. Tax research, planning, and professional communications are significant components. Prerequisite: ACCT 3333 or equivalent.

ACCT 5163. Law & Ethics for Accountants. (3-0) 3 semester credit hours. A study of the legal, regulatory, and ethical issues of business. Special emphasis will be placed on issues pertaining to accounting. Prerequisite: ACCT 5003 or ACCT 2123 or equivalent.

ACCT 5243. International Accounting. (3-0) Credit 3 semester hours. Fundamentals, principles and practices of international accounting with emphasis on social, political and economic backgrounds that influence and interact with accounting, reporting and evaluation processes. Prerequisites: ACCT 5103 or 5133 and graduate classification

BCOM 5203. Managerial Communication. (3-0) 3 semester credit hours. Applications of communications theory, human relations concepts, research methods, and information technology to the internal communication of the manager's work environment. Survey of the organizational communication climate, applications, oral and written reports. Prerequisite: MGMT 5003

BLAW 5013. Legal Environment of Business. (3-0) 3 semester credit hours. Introduction to the legal foundation of business and international business regulation. Examines legal topics including the laws on property, tort, contract, crime, consumers, agency, business organizations, employment and employment discrimination, and various regulatory areas.

ECON 5003. Concepts of Economic Analysis. (3-0) 3 semester credit hours. Analysis of supply and demand, production and cost functions, price and output determination under different market conditions, and resource pricing. Means of national income and output determination, and issues related to unemployment, inflation, business cycles, monetary and fiscal policies, economic development and growth, and the global linkage of national economies.

ECON 5103. Managerial Economics. (3-0) 3 semester credit hours. Economic theory and tools needed to make sound managerial decisions for optimal outcomes, theoretical and empirical demand functions, theoretical and empirical production and cost functions, profit maximization under different market conditions over time and under uncertainty, game theory, economics of information and government in the market place. Prerequisite: ECON 5003 or equivalent.

ECON 5313. International Trade and Business. (3-0) 3 semester credit hours. Introduces the principles and practices of international trade emphasizing international business opportunities and challenges. Topics include overview of globalization, basic trade models, tariffs and quotas, labor and environmental controversies in trade, fundamentals of export marketing, economic integration in North America, and international business environment in major U.S. export markets. Prerequisite: ECON 5003 or equivalent.

FINA 5003. Concepts of Finance. (3-0) 3 semester credit hours. An overview of financial securities and markets, financial statement analysis, cash budgeting, working capital management, time value of money, valuation of securities, and capital budgeting.

FINA 5103. Theory of Financial Management. (3-0) 3 semester credit hours. Risk-return analysis, cost of capital, cash-flow analysis in capital budgeting, capital structure policy, dividend policy, corporate restructuring, and international financial management. Prerequisite: FINA 5003 or equivalent.

FINA 5313. Investment Analysis and Management. (3-0) 3 semester credit hours. Fundamentals of investment, investment securities and markets, analysis of risk and return, fixed income securities and valuation, common stock and valuation, mutual funds, options and futures, portfolio theory and management. Prerequisite: FINA 5003 or consent of advisor.

FINA 5333. International Finance. (3-0) 3 semester credit hours. International financial markets and the flow of funds, interrelation of foreign exchange rates, interest and inflation rates, financial risk management for multinationals, short- and long-term financing for multinationals, multinational capital budgeting, direct foreign investment, country risk analysis, and international banking. Prerequisite: FINA 5003 or equivalent.

FINA 5383. Financial Markets & Institutions. (3-0) Credit 3 semester hours. Analysis of the major financial markets, domestic and international, and their interrelationship through interest rates and prices, as well as flow of funds and price behavior of the market as a whole. Also, the role of financial institutions in the flow of funds and their regulation. Prerequisite(s): FINA 5003, ECON 5003 or equivalents.

MGMT 5003. Concepts of Management. (3-0) 3 semester credit hours. Examines major concepts, theories, and practices in management. Topics include theories of management, decision-making, organizational structure, human behavior in organizations, and control processes.

MGMT 5103. Organizational Behavior. (3-0) 3 semester credit hours. A study of social science concepts relevant to understanding and predicting human behavior in organizations. Topics include perception, learning, group processes, motivation and leadership, and organizational structure and change. Prerequisite: MGMT 5003 or equivalent.

MGMT 5113. Business Statistics. (3-0) 3 semester credit hours. A study of statistical methodology useful for solving business problems. Topics addressed include probability, inferential statistics, regression analysis, and analysis of variance.

MGMT 5123. Quantitative Analysis. (3-0) 3 semester credit hours. A study of the principles and methods of applied mathematical modeling for managerial decision making. Topics addressed include linear and nonlinear optimization models, simulation, and project management. Prerequisite: MGMT 5113 or equivalent.

MGMT 5323. Strategy and Policy. (3-0) 3 semester credit hours. Examines top management strategy, formulation, implementation, and evaluation. This course is the MBA capstone which synthesizes and integrates material from the various functions of business as it presents itself to organizational strategic managers. Prerequisite: 12 hours of graduate management courses and ACCT 5103; ECON 5103; FINA 5103, MRKT 5303.

MGMT 5343. Human Resource Management. (3-0) 3 semester credit hours. An analysis of the methods and issues pertaining to the recruitment, selection, testing, promotion and remuneration of members of organizations. Covers job design and labor relations concepts. Prerequisite: MGMT 5003 or equivalent.

MGMT 5353. Entrepreneurship and Innovation. (3-0) 3 semester credit hours. Provides an opportunity to experience the entrepreneurial process through team projects, presentations, and feedback. Topics include critical factors for starting a business, evaluating opportunities, entry strategies, creating a marketing plan, financial projections, forms of financing, external resources, legal and tax issues, recordkeeping and systems support.

MGMT 5433. Production and Operations Management. (3-0) 3 semester credit hours. A study of systematic direction and control of the processes that transform inputs into products and services. Topics addressed include strategic decisions, capacity design, location and layout decisions, inventory management, material requirements planning, scheduling, and quality management. Prerequisite: MGMT 5123 or equivalent.

MGMT 5613. Special Topics. (3-0) 3 semester credit hours. Explores and examines contemporary subjects and trends in business. Topics deal with issues of current importance. Prerequisite: Consent of advisor.

MISY 5103. Management Information System. (3-0) Credit 3 semester hours. Foundational understanding of IS functions in relation to other business functions; current and emerging technologies; managerial and organizational understanding of IS functions within a networked or virtual organization; introduction to computer application software used by contemporary managers. Prerequisite: MISY 1013 or equivalent

MISY 5323. Data Communication & Networking. (3-0) Credit 3 semester hours. Integration of business management with data communications and networking core concepts such as fundamentals of data communication, various networking architectures and design, communication circuits and communication protocols. Prerequisite: MISY 5103 or equivalent.

MISY 5413. Applied Database Management. (3-0) Credit 3 semester hours. Concepts, tools, and technologies associated with the design, implementation and management of large databases for organizational effectiveness. Emphasis on the application aspect of databases. Prerequisite: MISY 5103 or equivalent.

MISY 5423. Information System Analysis & Design. (3-0) Credit 3 semester hours. Focus on project planning, analysis, design, and implementation techniques, with an emphasis on the development of computer systems. Prerequisite: MISY 5103 or equivalent.

MISY 5533. Special Topics in MIS. (3-0) Credit 3 semester hours. The course provides a forum to bring in current issues in the MIS area such as project management, information security, data mining, etc. Topics may vary from semester to semester. Course can be repeated for credit. Prerequisite: MISY 5103 or equivalent.

MRKT 5003. Concepts of Marketing. (3-0) 3 semester credit hours. Surveys the different aspects of the marketing function, including the use of marketing research to understand consumer and industrial markets and the development of the marketing strategy elements of product, distribution, price, and promotion.

MRKT 5303. Marketing Management. (3-0) 3 semester credit hours. Application course dealing primarily with strategic marketing planning; specifically, the formulation of marketing strategies, evaluation of alternatives, and implementation of a marketing program. Examines selection of target markets, analysis of market data, and the development of a marketing mix to meet target market needs. Prerequisite: MRKT 5003 or equivalent.

MRKT 5313. International Marketing. (3-0) 3 semester credit hours. Analysis of the economic, political, social, and cultural environments of international business and the development of product, price, channels of distribution, and promotion strategies for international markets. Prerequisite: MRKT 5003 or equivalent.