

Business (BUS)

The Division of Business and Economics offers programs designed to provide basic competencies in and understandings of the practices of business, economics, and accounting and their impact on society. Programs leading to associate and baccalaureate degrees designed to prepare students for careers in various fields of business are offered.

The Bachelor of Business Administration (B.B.A.) degree candidates must fulfill General Studies and Business Core requirements as well as an emphasis in one of the following:

- Accounting
- Management
- Management Information Systems

Business Administration Major

Basic program for Bachelor of Business Administration (B.B.A.):

I. Core Requirements.....	52-56 hours
II. Business Core Requirements	39 hours
BUS 215 Computer Applications for Business	3
BUS 231 Principles of Accounting I.....	3
BUS 232 Principles of Accounting II	3
BUS 323 The Legal Environment of Business.....	3
BUS 325 Principles of Management.....	3
BUS 327 Business Communications	3
BUS 328 Principles of Marketing.....	3
BUS 380 Managerial Finance.....	3
BUS 455 Operations Management.....	3
BUS 470 Business Policy and Strategy	3
ECN 201 Principles of Economics I.....	3
ECN 202 Principles of Economics II	3
MTH 200 Elementary Probability and Statistics <i>or</i>	
PSY 285 Statistics for the Social Sciences.....	3
III. Emphasis	21 hours
<i>Select one emphasis in either Accounting, Management or Management Information Systems:</i>	
<u>Accounting (21 hours)</u>	
BUS 331 Intermediate Accounting I	3
BUS 332 Intermediate Accounting II.....	3
BUS 341 Individual Taxation.....	3
BUS 342 Corporate Taxation.....	3
BUS 345 Cost Accounting I.....	3
BUS 431 Advanced Accounting	3

BUS 440 Auditing..... 3

Management (21 hours)

BUS 305 Management Information Systems

or

BUS 385 Electronic Commerce..... 3

BUS 330 Behavior in Organizations..... 3

BUS 336 Entrepreneurship..... 3

BUS 355 Quantitative Methods in Business..... 3

BUS 426 Human Resource Management..... 3

Electives Two approved accounting, business,
or economics upper level electives 6

Management Information Systems (21 hours)

BUS 225 Business Programming..... 3

BUS 305 Management Information Systems..... 3

BUS 365 Database Management Systems 3

BUS 385 Electronic Commerce..... 3

BUS 435 Telecommunications and Networks..... 3

BUS 465 Systems Analysis and Design..... 3

Elective One approved business or computer
science upper level elective 3

IV. Electives as needed to meet the minimum requirements of 128 semester hours.

Business Administration Minor

Requirements..... 24 hours

Must include BUS 231, BUS 232, BUS 323, BUS 325, BUS 327, BUS 328,
ECN 201, and ECN 202.

Associate Degree Programs in Business

Basic programs for an Associate of Science Degree in Business Accounting
Management, or Management Information Systems are as follows:

I. Core Requirements..... 19-22 hours

ENG 111 Composition I

or

ENG 114 Honors Composition I..... 3

ENG 112 Composition II

or

ENG 115 Honors Composition II 3

MTH 111 Algebra for College Students (or higher) 3

PSY 110 General Psychology..... 3

REL 213 Old Testament

or

REL 214 New Testament..... 3

COM 225 Public Speaking..... 3

Electives General Electives..... 1-3

II. Business Requirements 45 hours

Select from the Accounting, Management, or Management Information Systems sets of requirements:

Accounting

BUS 231	Principles of Accounting I.....	3
BUS 232	Principles of Accounting II.....	3
BUS 323	The Legal Environment of Business.....	3
BUS 325	Principles of Management.....	3
BUS 327	Business Communications.....	3
BUS 331	Intermediate Accounting I.....	3
BUS 332	Intermediate Accounting II.....	3
CS 101	Computer Literacy	

or

CS 105	Intermediate Computers.....	3
ECN 201	Principles of Economics I.....	3
ECN 202	Principles of Economics II.....	3
MTH 200	Elementary Probability and Statistics	

or

PSY 285	Statistics for the Social Sciences.....	3
Electives	Electives from accounting, business, or computer science.....	12

Management

BUS 231	Principles of Accounting I.....	3
BUS 232	Principles of Accounting II.....	3
BUS 323	The Legal Environment of Business.....	3
BUS 325	Principles of Management.....	3
BUS 327	Business Communications.....	3
BUS 328	Principles of Marketing.....	3
BUS 380	Managerial Finance.....	3

CS 101	Computer Literacy	
--------	-------------------	--

or

CS 105	Intermediate Computers.....	3
ECN 201	Principles of Economics I.....	3
ECN 202	Principles of Economics II.....	3
MTH 200	Elementary Probability and Statistics	

or

PSY 285	Statistics for the Social Sciences.....	3
Electives	Electives from accounting, business or computer science.....	12

Management Information Systems

BUS 215	Computer Applications for Business.....	3
BUS 225	Business Programming.....	3
BUS 231	Principles of Accounting I.....	3
BUS 232	Principles of Accounting II.....	3

BUS 305	Management Information Systems.....	3
BUS 323	The Legal Environment of Business.....	3
BUS 325	Principles of Management.....	3
BUS 327	Business Communications	3
BUS 365	Database Management Systems	3
BUS 385	Electronic Commerce.....	3
CS 101	Computer Literacy	
<i>or</i>		
CS 105	Intermediate Computers	3
ECN 201	Principles of Economics I.....	3
ECN 202	Principles of Economics II	3
MTH 200	Elementary Probability and Statistics	
<i>or</i>		
PSY 285	Statistics for the Social Sciences.....	3
Elective	Elective from business or computer science.....	3

Business Course Descriptions

BUS 100 Personal Money Management.....(3)

This course is designed to assist the consumer in management of personal financial affairs. Topics are consumerism, insurance, savings instruments, banking, personal expenditures and budgeting, personal taxes, home ownership, introduction to investments, and estate planning.

BUS 215 Computer Applications for Business(3)

This course is designed to provide students with a wide variety of hands-on experiences in word processing, spreadsheet, database, and presentation software, as well as Internet applications, Web page development, and the latest in computer applications for the business world.

BUS 225 Business Programming.....(3)

This purpose of this course is to ensure that all MIS students have a solid understanding of software development by introducing students to fundamental programming concepts as applied to business programming. This course will introduce: computer hardware and software concepts and terminology specific to software development, software algorithm concepts and development; structured programming methodologies; computer language syntax; user interface design, and event based programming. Students will be presented with common business needs throughout the course and will be required to develop the necessary logic using either pseudocode and/or flowcharts then use that logic in conjunction with a current programming language to develop the required software application. While the programming content of the course will be similar to introductory computer science courses, the assignments, lectures, and discussions are focused on business problems and situations management information systems students are likely to encounter in future courses and jobs. *Prerequisite: BUS 215 or consent of the Instructor.*

BUS 231 Principles of Accounting I.....(3)

This course introduces students to the principles, rules, and procedures of accounting in the context of profit-oriented business organizations. Emphasis is placed on financial statements for users outside the entity.

- BUS 232 Principles of Accounting II.....(3)**
 A continuation of BUS 231(Principles of Accounting I) with emphasis on the preparation of statements and reports for users inside the business entity. *Prerequisite: BUS 231.*
- BUS 305 Management Information Systems.....(3)**
 This course is designed to make the students knowledgeable about the fundamentals underlying the design, implementation, control, evaluation, and strategic use of modern, computer-based information systems for business data processing, office automation, information reporting, and decision making. Although some of the effort will be devoted to hands-on work with business software, the major emphasis will be on the managerial and strategic aspects of information technology. *Prerequisite: BUS 215.*
- BUS 320 Governmental/Not-For-Profit Accounting.....(3)**
 An extensive study of fund accounting principles as applied in municipal, county, and state governments; and particular adaptations peculiar to colleges, universities, hospitals, and non-governmental charitable agencies. *Prerequisite: BUS 232.*
- BUS 323 The Legal Environment of Business.....(3)**
 An overview of the legal environment including forms of business ownership, judicial reasoning, contract formation and performance, social responsibility, torts, business crimes and government regulation.
- BUS 324 Advanced Legal Topics.....(3)**
 Covers personal property and the law of sales, commercial paper, and bailment of property. *Prerequisite: BUS 323.*
- BUS 325 Principles of Management.....(3)**
 An examination of the principles and techniques underlying successful organization and management of business activities. Topics include the major schools of management thought and managerial functions of planning, organizing, leading, and controlling. The role of the manager as a decision maker is emphasized through exercises and case studies. *Prerequisite: Junior standing or consent of the Instructor.*
- BUS 327 Business Communications.....(3)**
 A study of the types of communication required to function effectively in the business environment. Students will learn about message strategy, effective business writing including formal report writing and other business correspondence, presentation skills, verbal and non-verbal components of communication, and dyadic and small-group communication. Appropriate computer technology will be incorporated into the course such as use of the Internet, e-mail, etc. *Prerequisites: BUS 215 or CS 101 (or higher CS course), ENG 112 or 115 and COM 225, or permission of the Instructor. Cross-listed as COM 327.*
- BUS 328 Principles of Marketing.....(3)**
 A study of marketing behavior of the firm as it supplies the goods and services to consumers and industrial users. Topics include the role of marketing in society and within the firm, consumer behavior, market targeting, and the proper development of the marketing mix of product, price, promotion, and distribution. *Prerequisite: Junior standing or consent of the Instructor.*

BUS 330 Behavior in Organizations.....(3)

An analysis of approaches to managing modern organizations, using organizational theory to evaluate human interactions. The focus is on small group behavior with an emphasis on leadership, perception, communication, diversity, and team building. *Prerequisite: BUS 325 or consent of the Instructor.*

BUS 331 Intermediate Accounting I(3)

A study of the methods of classification, valuation, and disclosure of the major balance sheet, accounting, and financial statements and reports for users inside the business entity. *Prerequisites: BUS 231 and BUS 232.*

BUS 332 Intermediate Accounting II(3)

A continuation of BUS 331, covering major balance sheet accounts and financial statement presentation at the professional level. *Prerequisite: BUS 331.*

BUS 335 Retail Management(3)

A strategic approach to the field of modern retailing, including traditional bricks-and-mortar and non-traditional retail businesses. Topics include retail formats, site selection, merchandise management and the establishment of a retail image with a focus on relationship retailing. *Prerequisite: BUS 325 or BUS 328 or consent of the Instructor.*

BUS 336 Entrepreneurship.....(3)

A practical study of how to start and run a profitable business and the role of the entrepreneur in modern society. Topics will include developing a business plan, venture capital, selecting an appropriate business form, personnel management, insurance, and taxation. Although the concepts contained in this course may be applied to any business, the focus is on small business. *Prerequisites: BUS 231, BUS 232, BUS 325, ECN 201, and ECN 202.*

BUS 341 Individual Taxation.....(3)

An introduction to the income tax laws affecting individual tax payers. Emphasis is placed on the determination of income and deductions. *Prerequisite: BUS 232.*

BUS 342 Corporate Taxation(3)

A continuation of BUS 341 beginning with property transactions and including an overview of corporations, S corporations, partnerships, estates, gifts, and trusts. *Prerequisites: BUS 232 and BUS 341.*

BUS 345 Cost Accounting I(3)

A one semester study of the function of the cost accountant and basic concepts of the field. Particular emphasis is placed on the cost information system and accumulation procedures; and planning and controlling the major elements of cost, material, labor, and production overhead. *Prerequisite: BUS 331.*

BUS 350 Cost Accounting II(3)

A one semester course dealing with a survey of operations research and operations auditing, a detailed study of the techniques of cost and profit analysis, and a survey of unusual measurement problems. *Prerequisite: BUS 345.*

- BUS 355 Quantitative Methods in Business.....(3)**
 A survey of various mathematically oriented methods used to solve management problems. *Prerequisites: MTH 200 or PSY 285 and Junior standing or consent of the Instructor.*
- BUS 360 Principles of Selling.....(3)**
 A study of the principles of selling in a professional context, including developing a sales presentation and building customer relationships. *Prerequisite: BUS 328 or consent of the Instructor.*
- BUS 365 Database Management Systems.....(3)**
 This course is designed to provide students with the knowledge and skills necessary to design and implement appropriate database structures, extract data for reporting and perform routine administration of a database system. Students concentrate on the most popular database model, the relational model. Students will be required to develop a database structure for a variety of business needs then implement the design using a current database system. Students will also complete a semester-long case that requires them to use the knowledge gained from this course and other MIS courses to design a database structure and application. *Prerequisite: BUS 225.*
- BUS 375 Web Design and Development(3)**
 This course will provide students with a foundation for Web site development and will enable them to storyboard, design multimedia Web pages, effectively integrate animation into Web site design, analyze trends and issues in Web design, and utilize the latest Web page editing, Web site maintenance, Web graphics, and Web animation software to enhance Web site design. *Prerequisite: BUS 215 or CS 101 (or higher CS course). Cross-listed as COM 375.*
- BUS 380 Managerial Finance(3)**
 An overview of basic financial principles including evaluation of financial performance, cash flow, time value of money, risk and return, asset management and capital budgeting. *Prerequisites: BUS 232 and MTH 200 or PSY 285.*
- BUS 385 Electronic Commerce(3)**
 This course is designed to familiarize individuals with current and emerging electronic commerce technologies using the Internet. Topics include Internet technology for business advantage, managing electronic commerce funds transfer, reinventing the future of business through electronic commerce, business opportunities in electronic commerce, rudimentary electronic commerce Web site design, social, political and ethical issues associated with electronic commerce, and business plans for technology ventures. The purpose of this course is to educate a new generation of managers, planners, analysts, and programmers of the realities and potential for electronic commerce. *Prerequisite: BUS 215.*
- BUS 426 Human Resource Management(3)**
 This course offers an overview of the legal, social, and organizational issues involved in the management of employees in the emerging workforce. The focus is on current business events related to human resource management, including organizational practices and the legal aspects of recruitment, selection, training, orientation, and assessment of the organization's personnel. Issues of discrimination, employee rights,

family leave, labor relations, and the assessment of the company's human resource needs are also included in this course. *Prerequisites: Junior standing or permission of the Academic Advisor and the Instructor.*

BUS 431 Advanced Accounting.....(3)

Advanced accounting closely links theory and practice while providing examples and illustrations that are common to real world accounting. The focus of the course is on business combinations, multinational accounting, special reporting concerns, governmental and not-for-profit concepts, and fiduciary accounting. *Prerequisite: BUS 332 or consent of the Instructor.*

BUS 435 Telecommunications and Networks.....(3)

This course provides the student with an understanding of the concepts and methods associated with telecommunications and distributed information systems. Students learn the fundamentals of data communications, including network architectures, communication protocols, transmission standards and media access control methods. It focuses on introducing technical aspects of telecommunications and networking that every manager should know, providing a background to view the telecommunications and networking technologies as a key enabler of business processes in modern organizations. *Prerequisite: BUS 305 or consent of Instructor.*

BUS 440 Auditing.....(3)

A one semester study of the field of auditing as it applies to certified public accountants. Emphasis is placed on the theory of auditing, including the study of internal control and the weighing of evidence; and the environment of public accounting, paying particular attention to legal, ethical, organizational, and technical aspects of the attest function. *Prerequisite: BUS 332.*

BUS 450 Accounting Theory.....(3)

A one semester course dealing with sources of accounting principles: historical, organizational, institutional, and conceptual. Strong emphasis is placed on the presentation and discussion of current accounting literature. *Prerequisite: BUS 332.*

BUS 455 Operations Management.....(3)

A study of modern theory and practice for planning, scheduling, operating, and controlling the production and operations process in both service and manufacturing environments. Students will learn to solve problems using operation research models and other quantitative tools to support decision-making in various activities of operations management. Topics include productivity measurements, forecasting, resource planning and allocation, facilities location and design, job design and measurement, planning and scheduling, quality control, inventory systems, and optimization of cost. Appropriate computer technology will be incorporated into this course. *Prerequisites: BUS 215, BUS 232, BUS 325, ECN 201 and ECN 202, and MTH 200 or PSY 285.*

BUS 465 Systems Analysis and Design.....(3)

This course discusses the development of computer-based information systems in a variety of business and organizations. The knowledge gained through this course includes: the organizational, political, social, and technical issues in systems development; the methods of systems development commonly used in organizations;

and MIS careers in systems development. Students will learn the value of working in teams on systems analysis and design tasks; use common modeling methods and technology; and prepare systems analysis reports. *Prerequisites: BUS 365 and BUS 435.*

BUS 470 Business Policy and Strategy(3)

A capstone course focusing on the integration of business principles in the formulation of organizational policy and strategy. Emphasis on managerial decision making as it relates to development and implementation by a variety of businesses, both domestic and international. *Prerequisites: All Business Administration core requirements or permission of the Instructor.*

BUS 480 C.P.A. Review(3)

Topics for students preparing for the C.P.A. examination. *Prerequisite: Senior standing.*

BUS 490 Special Topics (1-3)

Investigation of related topics which may vary with each offering. *Prerequisite: Junior standing.*

BUS 498 Internship..... (1-6)

Work experience supervised and related to the student's academic program for approved candidates for the B.B.A. *Prerequisites: Junior standing and designated courses completed.*

BUS 499 Directed Individual Study in Business..... (1-3)

A student of junior or senior status may pursue special studies in the field of business. Open to candidates for the B.B.A. degree and minors only. *Prerequisites: Consent of the Instructor, Division Chair, and Dean of the College.*