



BUSINESS ADMINISTRATION MINOR

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You can find the course descriptions for all courses required for this minor by clicking on the following links:

- [Accounting Course Descriptions](#)
- [Business Course Descriptions](#)
- [Finance Course Descriptions](#)

ACADEMIC REQUIREMENTS SUMMARY SHEET

ACADEMIC YEAR 2022-2023

Student's Last Name

First Name

Middle Initial

Advisor

Date Minor Declared

Course #	Title of Course	Hours Required	Semester Completed	Grade
Required Courses				
ACC 215	Principles of Financial Accounting I	3		
BUS 220	Fundamentals of Management	3		
BUS 250	Principles of Marketing	3		
FIN 318	Corporate Financial Management	3		
BUS 3xx/4xx	Business Elective, 300-level or above	3		
BUS 3xx/4xx	Business Elective, 300-level or above	3		
TOTAL HOURS FOR MINOR		21 hrs		

If any substitutions or waivers of requirements are allowed, please list below and initial.

ACC – Accounting

ACC 215 Principles of Financial Accounting (3 hrs.) This course emphasizes principles and procedures involved in the accounting process. An understanding and use of basic accounting data are stressed. The major topics covered include the basic accounting framework, financial statements, current and long-term assets and liabilities and corporate accounting. Offered every semester.

ACC 216 Principles of Managerial Accounting (3 hrs.) This course emphasizes principles and techniques used in the managerial accounting process. An understanding of cost behavior, cost determination and budgeting are stressed. Offered every semester. Prerequisites: ACC 215.

ACC 307 Government and Non-Profit Accounting (3 hrs.) This course deals with financial accounting and reporting concepts, standards and procedures applicable to (1) state and local government; and (2) non-profit and governmental universities, hospitals and other non-profit organizations. Financial management and accountability considerations peculiar to government and non-profit organizations are emphasized throughout the course. Offered every other fall semester, alternating with ACC 308. Prerequisites: ACC 216.

ACC 308 Managerial and Cost Accounting (3 hrs.) A course designed to acquaint students, whether or not they plan to continue accounting studies, with the uses of accounting for business operation and management. The content of the course emphasizes the accounting process in manufacturing organizations. Topics include cost allocation and control, cost systems, budgeting, variance analysis, break-even analysis and problems of alternative choice. Offered every other fall semester, alternating with ACC 307. Prerequisites: ACC 216.

ACC 312 Intermediate Accounting I (3 hrs.) A study of the nature, content and interpretation of corporate financial statements. Major topics covered include the conceptual framework of financial accounting, current assets, plant assets, and intangible assets. Offered every fall semester. Prerequisites: ACC 216 or permission of instructor.

ACC 319 Federal Income Tax I (3 hrs.) A study of federal income tax laws and their current application to individuals and partnerships, with emphasis on the individual income taxes. Offered every fall semester. Prerequisite: ACC 216.

ACC 320 Accounting Information Systems (3 hrs.) This course explores effective and efficient accounting information systems from a user's perspective. Specific coverage is devoted to the areas where the accountant interfaces with the system analyst. Offered every fall semester. Co-requisite: BUS 210.

ACC 322 Intermediate Accounting II (3 hrs.) This is a continuation of Intermediate Accounting I. Major topics include current and long-term liabilities (including bonds, pensions, and leases), corporate capital, with special attention to paid-in capital and retained earnings; investments, earnings per share, the statement of cash flows, and full disclosure issues. Offered every spring semester. Prerequisites: ACC 312.

ACC 418 Advanced Accounting (3 hrs.) This course is designed to study specialized accounting problems including partnerships, consolidated financial statements, international operations and segment reporting. Offered every spring semester. Prerequisites: ACC 322 or permission of instructor.

ACC 419 Federal Income Tax II (3 hrs.) This tax course focuses on corporations, partnerships, trusts and estates. The course addresses C Corporations, S Corporations, Flow-through Entities and partnership capitalization issues. The course utilizes research cases based on revenue rulings to further enhance the learning process. Offered every spring semester. Prerequisites: ACC 319.

ACC 421 Auditing (3 hrs.) This is a study of auditing standards, professional ethics, legal responsibility, various types of audits and their uses. A detailed examination of auditing procedures and techniques is made. Case studies are used in the course. Offered every spring semester. Prerequisites: ACC 322.

BUS – Business

BUS 131 Intro to Business (3 hrs.) This introductory course will briefly explore the critical topics of the business environment. Beginning with business trends in the global environment, the course moves through small business ownership and how economics affects business, working with and understanding employees, fundamental marketing, human resource management, and managing financial resources. This is an excellent course to explore the subject matter of the general business world for those who have not done any business courses before and would like to get an introduction to the subject matter or to pursue further studies in the various fields in business administration. This course does not count as an elective in the business administration department and is meant for non-business major students interested in exploring the basics of the major. It will count for credit towards graduation.

BUS 205 Introduction to Sports Management (3 hrs.) This course is an introduction to the contemporary world of sport business. The learning objectives of the course will be addressed in three discrete modules over the course of the semester. The first module introduces basic sport management concepts. In this module, students will learn what constitutes managing a sport, how to develop a professional perspective in the sport industry, and basic management concepts and practices in sport organizations. The second module dives deep into various segments of sport management. In this module, students will explore topics specific to sport participation, interscholastic athletics, intercollegiate athletics, professional sport, international sport, and new developments in the sport industry. The final module relates specific to sport business and management concepts. Using the sports industry perspective, many business principles will be covered, such as: marketing, strategic management, communication, sales and revenue generation, facility management and finance.

BUS 210 Spreadsheet Application in Business (3 hrs.) This course is designed to enable students to use Microsoft Excel to perform important data analysis and presentation for various business problems and thereby provide essential decision-making support to management. In the first few weeks of the course, students work on developing a functional understanding of Microsoft Excel by learning its basic capabilities for data analysis and presentation. Then the course exposes the students to more advanced data analysis tools in Excel such as Scenario Manager, Data Tables, Solver, etc. for a more complicated and comprehensive analysis of business problems. In the later part of the course, students learn to use Excel for important statistical analysis including descriptive statistics, regression analysis, randomized experiments, forecasting, etc.

BUS 220 Fundamentals of Management (3 hrs.) An introduction to the basic concepts of management and organization. A review of the historical development of management practices will precede the core areas of study, which include the processes of decision making and planning in organizations, concepts of organization design, measurement and control of organizational performance, and leadership and the direction of human activity. Case studies of actual organizations are used.

BUS 221 Organizational Behavior (3 hrs.) This course explores management practice in the workplace with an emphasis on the dynamics of individual and group behavior. Topics include organizational structure and design, managing in a global context, conflict in organizations, organizational culture, decision-making, group dynamics, and other contemporary issues in organizational behavior.

BUS 223 Business Law (3 hrs.) This course is designed to provide an understanding of rights, duties, and liabilities in business transactions. Topics covered include contracts, agency and employment, negotiable instruments, personal property, bailments, sales of goods, partnerships, corporations, real property and leases, insurance, security devices, bankruptcy, trusts, estates, and government agencies and regulations.

BUS 250 Principles of Marketing (3 hrs.) A survey of current concepts in marketing theory. Topics include the theory of exchange; product characteristics; channels of distribution; sales, promotion, and price policy; marketing research; and the "marketing concept."

BUS 305 Industrial-Organizational Psychology (3 hrs.) This course applies the principles of psychology to work and other organizational settings. It presents both traditional industrial applications (personnel selection, job design, training, and performance evaluation), more recent perspectives on organizational performance (group dynamics, romance in the workplace, leadership, problem solving, organizational design, organizational development, and organizational culture and socialization), recent work in ergonomics and engineering psychology, and consumer psychology. Offered occasionally. Prerequisites: PSY 112 or 113.

BUS 315 Sport Promotion and Sales Management (3 hrs.) This course is designed to give the student hands on experience with a professional or non-profit sports enterprise. Working with local and regional organizations, the students will develop a marketing or promotion plan or design and perform a research project. This is the capstone course for the Sports Management major. Prerequisites: ACC215, BUS 205, BUS220, and BUS250.

BUS 322 Cross Cultural Management (3 hrs.) This course explores ethnic, behavioral, demographic, and religious dimensions to show how cultural factors affect behavior in the US workplace and how cultural behavior affects managerial action. Within a guiding framework of contemporary management practice, particular emphasis is focused on dispelling stereotypical thinking, and identifying the interpersonal skills needed to be a successful and effective manager with a diverse workgroup. Prerequisite: BUS 220.

BUS 325 Entrepreneurship (3 hrs.) This course is designed to develop an understanding of the environment within which small business concerns function. The practical application of business theory will be stressed. Topics include areas of management, advertising, marketing research, customer credit, financing, and personnel. Prerequisites: ACC 215 and BUS 250.

BUS 326 Human Resource Management (3 hrs.) A review of the human resource management function in which the practices and underlying theory of the procurement, development, and the maintenance of the individual in an organization will be examined. The basic issues of employee satisfaction and employee productivity will be analyzed throughout the course. Cases will be utilized to explore the various concepts introduced. Prerequisites: BUS 220 or BUS 221.

BUS 327 Operations Management (3 hrs.) This course covers basic concepts, practices, and current themes of Operations Management in both production and service industries. Students learn how to make operations decisions such as those relating to capacity planning, inventory management, quality control, facility layout, and product design. Analytical and qualitative tools, as well as key metrics, are applied to real life and realistic problems. The class also emphasizes the interrelatedness and complexity of real-life operations and their place in strategic, global, and ethical contexts. Prerequisites: MAT 114, BUS 210.

BUS 330 Advertising and Brand Promotion (3 hrs.) This course examines the role of advertising in marketing and in society. Topics include communication theory, deception, regulation, the advertising campaign, message tactics, and media tactics. Prerequisites: BUS 250.

BUS 334 Consumer Behavior (3 hrs.) A detailed study of the forces that shape the process of consumer motivation and decision-making. Topics include theoretical models of consumer choice processes and the influences of culture, lifestyle, and demographics on the consumer. Marketing strategy formulation will be stressed. Prerequisites: BUS 250.

BUS 337 Labor Relations (3 hrs.) This course will examine the evolution of the labor movement since the mid-nineteenth century, particularly labor-management relationships. Topics covered will include: labor laws and other legal influences, union organizing, collective bargaining negotiations, administration of contracts, grievance processing, organizations' and unions' adaptation to the changing environment of the 1990s and the future. Prerequisites: BUS 220.

BUS 345 Digital Marketing (3 hrs.) This course is designed to provide knowledge and awareness of the digital marketing techniques needed for successful marketing campaigns in a digital economy. In addition, the course will also provide the students with a theoretical understanding of the internet marketplace that is necessary to adapt to its many changes, while also equipping them with the skills they'll need to become a successful digital marketer. Prerequisite: BUS 250. Course offered every year in fall.

BUS 353 Non-Profit Management (3 hrs.) This course emphasizes a research experience that produces a business plan for a new nonprofit organization. Students will work in small groups and choose projects from various nonprofit ventures designed by the instructor that will produce workable operating plans to manage such nonprofit organizations. Students should expect a high level of interaction with the instructor, their fellow group members, and other students in the class as research results and methods are shared and analyzed. Classwork on the project will be supplemented with appropriate lecture and discussion topics relevant to understanding nonprofit organizations and how to manage them. Additionally, this course is meant to provide a capstone experience for the Nonprofit Management Certificate. This course also qualifies as an elective in the ABEF department and as an elective for the Management Concentration of the Business Administration degree. Prerequisites: BUS 220 or BUS 221 or BUS 250.

BUS 360 Decision Making (3 hrs.) This course studies how human beings make decisions, and how those decisions can be predicted, modeled, and improved. It covers a selection of behavioral and quantitative tools and perspectives, such as utility theory, risk preferences, decision trees, influence diagrams, value of perfect and imperfect information, linear programming, sensitivity analysis, what-if and scenario analysis, multicriteria decision making, and group decision making. This course can fulfill the analytical requirement of the Business major (as an alternative to BUS 327 and ECN 351).

BUS 364 Introduction to Qualitative Research (3 hrs.) This course explores the foundations and methodology of naturalistic inquiry. Topics include an examination of contemporary qualitative research paradigms, methodology, personal interviewing, interview guides and question construction, performing observations, focus groups, protection of subjects and privacy, and coding and analysis of data. Students will perform interviews and observations, code and analyze data, and participate in a group doing an open-ended qualitative survey project. Prerequisites: BUS 220 or BUS 221 or BUS 250.

BUS 367 Hotel & Tourism Management (3 hrs.) This course provides an in-depth look at hospitality operations in the general context of the tourism industry. Topics include an overview of the tourism industry, lodging operations, and food and beverage operations, as well as an examination of the duties of the hotel general manager, revenue management, the front office, and housekeeping. Students should expect a combination of textbook based assignments, drop box assignments involving online articles, discussion forum postings and responses, as well as online exams based on the lecture material and course readings. Prerequisites: BUS 220 or BUS 250 or ECN 212.

BUS 450 Business Strategy (3 hrs.) A course for second-semester seniors in which principles and theories of management, marketing, accounting, finance, and economics are used to analyze comprehensive case studies. A model for company-wide strategy planning will be studied. Prerequisites: ACC 215 and 216; BUS 220, 250 and 318; ECN 211 and 212.

FIN – Finance

FIN 310 International Trade and Finance (3 hrs.) Studies international movements of goods and services and monetary flows. Covers international trade theory, trade policy, institutional evolution of the world economy, balance of payments and exchange rates. Prerequisite: ECN 331.

FIN 318 Corporate Financial Management (3 hrs.) Emphasis is placed upon the underlying principles and practices of finance and how they relate to the decision-making process faced by a corporate finance manager. Students learn to interpret financial data, assess financial position of a company, apply time-value of money analysis, conduct project evaluation through NPV, IRR, MIRR, etc. Although the course emphasizes on corporate financial decision making, the principles learnt and skills developed will also help students in personal finance and small business decision-making. Prerequisites: ACC 215 and BUS 210 with a grade of C or better. BUS 210 and FIN 318 can be taken concurrently.

FIN 325 Money, Banking and Financial Markets (3 hrs.) A study of the roles of the financial sector and of monetary policy on the economy. Explores essential features of financial markets; discusses concerns of bank managers in making investment choices; examines the roles of the Federal Reserve and banks in the money supply process; explores the importance of money in the economy; and examines the importance of exchange rate movements in international investing. Prerequisite: ECN 211.

FIN 328 Managerial Finance (3 hrs.) A continuation of FIN 318 Corporate Financial Management, this course focuses on long-term/strategic financial management. With a brief discussion on the methodologies of financially evaluating projects, this course spends considerable time on developing a sound understanding of how to finance those projects under different circumstances and make related decisions to maximize value creation. In particular, this course covers cost of capital, raising capital, capital structure, dividend policy, risk management, mergers and acquisitions, leasing, etc. Prerequisites: FIN 318 with a grade of C or better.

FIN 350 Investments (3 hrs.) The purpose of this course is to provide conceptual and theoretical foundations in determining the values of financial assets such as common stocks, bonds, etc., the timing of security purchases and sales, and an introduction to portfolio construction techniques. As part of this course, students form groups, select actual companies, conduct research on those companies, value the stock of those companies, make recommendations for investment, and present their research to the faculty. Prerequisites: ACC 215, BUS 210, and FIN 318.

FIN 351 Portfolio Management (3 hrs.) This course is designed to focus on the theoretical and practical aspects of forming optimal portfolios. Topics include mean-variance analysis, Markowitz portfolio theory, efficient frontiers, optimal portfolios, performance evaluations, etc. Prerequisites: FIN 318 with a grade of C or better, plus MAT 124 or MAT 122, plus ECN 355.

FIN 354 Options and Futures (3 hrs.) A challenging finance course emphasizing the analysis, pricing, and application of derivative securities. Topics include options, futures, forward, and swap contracts, arbitrage, hedging, portfolio risk and insurance, etc. This course requires relatively greater use of quantitative methods and theoretical reasoning than other finance courses. However, developing an intuition is as important as understanding the underlying mathematics to be able to use the techniques and models effectively. Prerequisite: FIN 350 with a grade of C or better, plus ECN 355.