# ACCOUNTING

The accounting curriculum prepares students for a range of careers in accounting and serves as an excellent background for graduate studies and law school. Students develop strong communication, interpersonal, and problem-solving capabilities while learning to apply theoretical concepts and use accounting data, along with other analytical measurements, for decision making. Many challenging positions are available for students with accounting backgrounds.

## **Majors & Minors**

 Accounting Major – B.S. (https://catalog.ithaca.edu/undergrad/ schools/school-business/accounting/accounting-major-bs/)

Subjects on this page include: Accounting (ACCT) (p. 1), Business - Interdisciplinary Studies (BINT) (p. 2), Finance (FINA) (p. 3), General Business (GBUS) (p. 5), Management (MGMT) (p. 5), and Marketing (MKTG) (p. 7).

# Accounting (ACCT)

#### ACCT 22400 Accounting for the Real World (NLA)

Describes the theory and procedures used to gather financial information and to present formal financial statements of a business enterprise. Emphasizes decision-making situations and the use of quantitative techniques used in financial and managerial accounting. (Y) 2 Credits

#### ACCT 22500 Financial Accounting (NLA)

Introduction to the basic measurement and reporting concepts underlying the accounting system for communicating financial information to users external to the organization and to internal managers. Topics include information processing, review of financial statements, the role of ethics in accounting decisions, and valuation and reporting issues for assets, liabilities, stockholders' equity, revenues, and expenses. Sophomores who have not taken the prerequisites may take the course with permission of the Dean. Prerequisites: One course in Business (SMGT, BINT, ACCT, FINA, GBUS, INTB, MKTG, or MGMT). (F,S,Y) 2 Credits

#### ACCT 22600 Management Accounting (NLA)

Study of the uses of accounting information in managerial decision making, planning, and control within the firm. Areas examined are cost estimation; budgets; short-, intermediate-, and long-term planning; product costing; and special reports for managerial use. Emphasizes the uses of accounting outputs in the decision-making process rather than the concepts and methodology of accumulating accounting information. Projects include the use of basic computerized spreadsheets. (F,S,Y) 2 Credits

# ACCT 22700 Financial and Managerial Accounting for Decision Making (NLA)

Introduces measurement and reporting concepts underlying the accounting system. Communicating financial information to users external to the organization and the uses of accounting information in managerial decision-making, planning, and control within the firm. Financial topics include information processing, financial statements, the role of ethics in accounting decisions, and valuation and reporting issues. Managerial topics include cost estimation and pricing, budgets, planning, and reports for managerial use, emphasizing use of accounting outputs in the decision-making process. Sophomores who have not taken the prerequisites may take the course with permission of the Dean. Prerequisites: One course in Business (ACCT, BINT, FINA, INTB, MGMT, MKTG, or SMGT). (F,S)

# 4 Credits ACCT 30700 Commercial Law (NLA)

Introduction to commercial law concepts. Topics include common law contracts and sales contracts under the UCC, business entity selection, formation, operation, and termination, and the rights and obligations of owners and management; determining employee versus independent contractor status, and why it matters; agency law; creditor-debtor law (including secured transactions, mortgages, and bankruptcy); and antibribery laws. Emphasis on the application of legal concepts to solve problems. (Y)

4 Credits

#### ACCT 31500 Cost Analysis and Decision Making (NLA)

Improve decision-making skills with a focus on cost-benefit analysis. Read and write case analysis. Emphasis on logical organization and presentation of thoughts. Participate in budgeting, cost analysis, non-routine decisions, process and job costing, and performance measurement. Prerequisites: ACCT 22600 or ACCT 22700. (S) 4 Credits

#### ACCT 32000 Accounting Information Systems (NLA)

Acquaints students with the functions, design, implementation, and documentation of information systems. The general topic of information systems, focusing on accounting applications (both financial and managerial), is covered. Extended coverage of transaction processing, internal controls, and computer security. Prerequisites: COMP 11000 or COMP 17100; ACCT 22600; junior standing. (IRR) 3 Credits

#### ACCT 34500 Intermediate Accounting I (NLA)

Essential topics related to balance sheet valuation and income measurement. Includes an overview of generally accepted accounting principles, financial statements, cash, accounts receivable, inventories, operating assets, current and long-term liabilities, cash flows, and revenue recognition. Prerequisites: ACCT 22500 or ACCT 22700. (F,Y) 4 Credits

#### ACCT 34600 Intermediate Accounting II (NLA)

Continuation of Intermediate Accounting I. Includes complex topics related to balance sheet valuation and income measurement as well as both topical coverage and reporting considerations. Examination of detailed pronouncements and advanced concepts in Intermediate Accounting, such as accounting for pensions, income taxes, earnings per share, and accounting changes. Reporting issues and requirements are also covered. Prerequisite: ACCT 34500. (S,Y) 4 Credits

#### ACCT 39700 Selected Topics in Accounting (NLA)

Topics of current interest to faculty and students. Experimental courses are offered under this number and title. May be repeated for credit for different selected topics. Offered on demand only. Prerequisites: As appropriate to topics; junior standing. (IRR) 1-3 Credits

#### ACCT 40200 Advanced Accounting (NLA)

In-depth analytical study of special problems in financial accounting. Continuous emphasis is placed on the relationship between theory and practice to reflect the latest professional pronouncements. Highly technical topics related to corporation, partnership, government, and notfor-profit organizations, including consolidation, branch and consignment, reorganization and liquidation, foreign transactions, and essentials of accounting for governmental and not-for-profit organizations. Prerequisites: ACCT 34600. (IRR) Attributes: UND

3 Credits

#### ACCT 40600 Auditing (NLA)

Recognize the issues in the public company auditing environment and introduce the audit process. Verify the need for financial statement audits, the current audit regulatory environment, audit reports, audit evidence, audit planning procedures, inherent risk, internal control, analytical procedures, statistical sampling, tests of controls, and substantive audit tests. Prerequisites: ACCT 34500. (F) 4 Credits

#### ACCT 49300 Tax Accounting (NLA)

Introduction to the present structure of tax law in the United States; basis for income tax computations; concepts of gross income, adjusted gross income, deductions, exemptions, credits, and Form 1040 and various schedules. Emphasis on tax issues and problems relating to individual taxpayers. Prerequisites: ACCT 22500 or ACCT 22700. (F,Y) 4 Credits

#### ACCT 49400 Advanced Tax Accounting (NLA)

Advanced study of income tax provisions relating to individuals, corporations, and partnerships. Sophisticated tax provisions, such as corporate liquidations, capital charges, stock options, and pension plans. Solutions to complex tax problems through use of a tax service; practical experience in locating applicable code sections, regulations, IRS rulings, and court decisions; class presentations. Prerequisites: ACCT 49300; junior standing. (IRR)

Attributes: UND 3 Credits

#### ACCT 49600 Practicum in Tax Accounting: VITA Tax Clinic (NLA)

Prepare tax returns and work in tax advocacy that mirrors tax practice in accounting firms. Successfully pass the IRS VITA volunteer tax preparer exam following intensive course. Maintain the professional requirements of the established tax practice. Tax returns are computerized and electronically filed. Use collaborative learning strategies to provide tax advocacy and disseminate information to taxpayers who have English as a second language. Prerequisites: ACCT 49300. (S,Y) Attributes: SL

2-4 Credits

#### ACCT 49700 Selected Topics: Accounting (NLA)

Topics of current interest to faculty and students. Experimental courses are offered under this number and title. May be repeated for credit for different selected topics. Offered on demand only. Prerequisites: As appropriate to topics; junior standing. (IRR) 1-3 Credits

#### ACCT 49800 Internship with Academic Enhancement (NLA)

Off-campus experience involving varied, nonroutine work projects designed to allow students to synthesize academic theory with realworld operations of an organization. Primary responsibility is on the student to develop a project proposal and then carry out its requirements in conjunction with a faculty sponsor. Internship credit falls under the business elective category in the degree requirements. A maximum of 6 credits may be earned in any combination of internship (ACCT/ FINA/INTB/MGMT/MKTG 49800) and BINT 39800. Prerequisites: Senior standing; completion of appropriate principles course; a minimum cumulative GPA of 2.70; Business-Link Professions Workshops 1,2,3; completion of School of Business internship application and permission of instructor. Pass/fail only. (F, S, SUM, W) 1-6 Credits

#### ACCT 49900 Independent Study: Accounting (NLA)

This course allows students to work with faculty on an individual basis, focusing on a topic of interest to both the student and faculty. The content of the course, coverage, delivery format, and the method of determining grades will be mutually agreed upon and must be included in the course proposal submitted along with the independent study form for approval by the dean. Guidelines are available in the School of Business dean's office. A variable amount of credit may be earned toward the degree. Students must have a 3.00 cumulative grade point average and must have completed at least 6 credits in the subject matter. Prerequisites: Dean permission. (B,IRR,U,Y) 1-3 Credits

### **Business - Interdisciplinary Studies** (BINT)

#### BINT 10000 First-Year Seminar in Business (NLA)

Links the challenges faced by first-year college students with similar demands in business settings. Students learn that many of the issues they face individually in transition from high school to college have parallels to those faced in business organizations. Topics covered include time management, goal setting, learning styles, communication skills, and resource utilization, among others. Open to first-year business students only. (F,Y)

1 Credit

#### BINT 10100 World of Business (NLA)

Surveys the functional areas of business, namely management, finance, accounting, operations, marketing, entrepreneurship, and sustainability. Links the challenges faced by first-year college students with similar demands on management in business settings. (F,Y) 4 Credits

#### BINT 10400 Informational Interview (NLA)

This program allows students to explore a career path of interest by conducting an interview with a professional. The student is expected to contact an individual within their selected profession and conduct and interview based on questions provided by the Business-Link Professions Program. Upon completion of the interview, students will write up a reflection and submit it to the Business-Link Professions Program office for review and grading. Open to first and second year business students only. This course is offered in block I and II. Prerequisites: Business-Link Professions Workshop 1, completion of School of Business Informational Interview application and Permission of Instructor. Pass/fail only. (F,S, SUM, W)

0 Credit

#### BINT 19800 Internship for Credit (NLA)

Off-campus experience involving varied, non-routine work designed to allow students to learn about realworld operations of an organization. Pass/fail only. (F, S, SUM, W)

1-6 Credits

#### BINT 19900 Washington, D.C. Practicum (NLA)

Off-campus experience in Washington, D.C., involving varied nonroutine work projects that allow students to synthesize classroom learning with on-the-job learning acquired by working in an organization. The program puts primary responsibility on the student to carry out program requirements in conjunction with a faculty sponsor. Prerequisites: BINT 10100; sophomore standing; minimum of 2.50 cumulative grade point average at Ithaca College. Credits may only be used as open elective credits and may not be used as business elective credit or to replace other business coursework. Pass/fail only. (F-S,Y) 3-6 Credits

#### BINT 20400 Career Exploration (NLA)

This off-campus experience gives students more insight into their desired profession through a 30 hour job shadowing experience by providing them an opportunity to observe daily functions of the organization and to interview staff in order to learn various aspects of the organization. Upon conclusion, a reflection must be submitted to the Business-Link Professions Program Office for review and grading. Open to first and second year business students only. This course is offered in block I and II. Prerequisites: Business-Link Professions Workshop 2; BINT 10400; completion of School of Business Career Exploration application and permission of instructor. Pass/fail only. (F,S,U,W)

#### BINT 21000 Boom, Bust and the American Economic Cycle (LA)

This introductory survey course will look at the historical developments in the U.S. economy with special focus on the role of capital markets and financial services industry, from the 1930s to the present. We will critically examine such crucial events as stock markets collapses, major legislations governing the operations of financial markets & institutions, and milestones like the Great Recession and the Subprime Lending Crisis. The common thread throughout the course is to identify and analyze the interrelationship of myriad political, regulatory, economic, technological, global, and socio-psychological forces that have shaped the boom and bust cycles in the US economy. Various viewpoints focusing on the practical aspects of enforcement, social welfare through consumer protection, political roadblocks, and campaign finance reform will be evaluated. Prerequisite: Sophomore Standing. (F,S) Attributes: SO, TWOS

3 Credits

#### BINT 39800 Internship for Credit (NLA)

Off-campus experience involving varied, non-routine work designed to allow students to learn about realworld operations of an organization. Prerequisites: Junior Standing; good academic standing; completion of Business-Link Professions Workshops 1,2,3; School of Business internship application and permission of instructor. Pass/fail only. (F, S, SUM, W)

1-6 Credits

#### BINT 40400 Business Link Professions Program (NLA)

The Business-Link Professions Program integrates the professional development activities required of Accounting and Business Administration majors. The program enables business students to develop professional skills that are needed for successful careers. Throughout their time as majors, students complete a series of four theme-based workshops conducted by business school staff, faculty, alumni and/or employers, and one leadership certificate program, either leading-others or leadership-in-a-diverse-world. Successful completion of this course indicates the BLPP graduation requirement has been met. Pre-requisite: Senior standing. Accounting and Business Administration majors only. (P/F only). (F, S, SU)

# Economics (ECON) Finance(FINA)

#### FINA 10301 Fun with Investments (NLA)

Introduction to fundamentals of investments. Discusses the basic concepts and principles of investing, with a focus on equity, fixed income, currency, and commodity investing as well as factors that influence price changes, and investment risk and return. (B,F,S,Y) 2 Credits

#### FINA 10302 Minicourses in Finance (NLA)

Block courses on topics of current interest to faculty and students. May be repeated up to a maximum of three credits with different selected topics. Prerequisites: As appropriate to topics; not open to students with junior or senior standing. (IRR)

1.5 Credits

#### FINA 10400-10402 Mini-courses in Finance (NLA)

Block courses on current topics of interest to faculty and students. Prerequisites: As appropriate to topics; This course is not available to students who are currently enrolled in, or who have successfully completed FINA 32100. (Y) 1.5 Credits

### FINA 12500 Introduction to Personal Finance (NLA)

Introduces personal finance, dealing with various aspects of individual financial decision-making. Financial investments, including stocks, bonds, and mutual funds, and an overview of the individual income tax system. Fundamentals of personal financial statements, financing home and auto purchases, retirement planning, estate management, and insurance are also covered. (Y) 4 Credits

#### FINA 20300 Financial Markets and Institutions (NLA)

Introduces the structure and operations of the U.S. financial system through examination of the economy and the major financial institutions, markets, and instruments that compose it. Emphasis on the functions and interrelationships of these elements and on identifying various government institutions and regulations overseeing the operation of the system. Focus on current or historical events that shape financial markets, financial institutions, and the economy. Prerequisites: ECON 12000. (F,S,Y)

4 Credits

#### FINA 20400-20402 Mini-courses in Finance (NLA)

Block courses on current topics of interest to faculty and students. Prerequisites: As appropriate to topics; This course is not available to students who are currently enrolled in, or who have successfully completed FINA 32100. (IRR) 1.5 Credits

#### FINA 21000 Personal Financial Planning (NLA)

Provides foundation needed to make decisions that affect individual short- and long-term financial well-being and introduces students to concepts relevant to the Wealth Management profession. Explores basic concepts and their applications through self-analysis, case studies, and interactive web-based tools. Prerequisites: BINT 10100 or ACCT 22500 or ACCT 22700. (F,S,Y)

4 Credits

#### FINA 30301 Introduction to Applied Python in Finance (LA)

Introduces Python, including the ability to write basic Python code to help with financial analysis of capital market investments. Teaches basics of Python, including the Python environment, data types, loops, functions, and some specific libraries. Provides applications of Python skills and statistical tools to analyzing capital market data. Prerequisites: FINA 31100 and MATH 14400 or MATH 14500 or PSYC 20700. (B,S) 2 Credits

#### FINA 30400 Mini-courses in Finance (NLA)

Block courses on current topics of interest to faculty and students. Prerequisites: As appropriate to topics. (IRR) 1.5 Credits

#### FINA 30401 Introduction to Derivatives (NLA)

Examines derivatives products that have become increasingly important in the world of finance and investments, including how derivatives markets are used by finance professionals to speculate and hedge market risk, interest rate risk, and credit risk. Derivatives covered include options, forwards, futures, and swaps. Prerequisites: FINA 31100. (IRR) 2 Credits

#### FINA 30402 Mini-courses in Finance- Intro to Derivatives (NLA)

Block courses on current topics of interest to faculty and students. Prerequisites: As appropriate to topics. (IRR) 1.5 Credits

#### FINA 31100 Business Finance (NLA)

An in-depth examination of the principle of time value of money with its applications in various areas of financial decision making in organizations to include stock and bond valuation, capital budgeting, and capital structure within the risk-return framework. Decisions about dividend policies, operating and financial leverage, and sources of shortterm financing are also addressed. Prerequisites: ECON 12000 and ACCT 22500 or ACCT 22700. (F,S,Y)

#### 4 Credits

#### FINA 31500 Real Estate Finance (NLA)

In-depth examination of financing of residential and commercial income producing properties including types of loans, underwriting, appraisal, and closing, cash-flow identification, and tax implications. Decisions about leverage, within the risk-return framework, real estate investment performance, and sources of real-estate funding are addressed. A review of secondary mortgage markets, and the role of government policies are also discussed. Prerequisites: FINA 31100. (IRR) 4 Credits

#### FINA 32100 Investments (NLA)

In-depth study of the techniques used to analyze securities and portfolios. Risk and return trade-off, asset allocation, portfolio selection, diversification, capital asset pricing model, efficient market hypothesis, fixed income securities and equity valuation models, Macaulay duration and related topics, intro to derivatives. Prerequisites: FINA 31100. (F,S,Y) 4 Credits

#### FINA 37000 International Finance (NLA)

Examines conceptual and practical aspects of international finance through in-depth analysis of international financial markets, exchange rate determination, and exchange rate risk exposure and management. Concentration on working capital management and international capital budgeting strategy. Explores the dynamic relationship between exchange rates and fundamental economic variables. Prerequisites: FINA 31100. (S,Y)

#### 4 Credits

#### FINA 37500 Fixed Income Analysis (NLA)

Introduces basic concepts of fixed-income investing and fixed-income instruments. Includes bond valuation, the yield curve, fixed-income risk management, as well as the impact of the macroeconomic fundamentals, particularly changes in interest rates. Explores the practice of fixed income securities, analysis, and investing. Students actively manage a fixed income portfolio. Prerequisites: FINA 32100. (S,Y) 4 Credits

#### FINA 38000 Equity Analysis (NLA)

Explores the process of equity analysis and valuation and prepares students to make buy recommendations on stocks that could be added to the South Hill Fund. Exposure to real-world activities of equity portfolio investing including security analysis and investment decision-making, trade execution considerations, portfolio formation, and risk management as well as ongoing position assessment and performance evaluation. Prerequisites: FINA 32100. (F-S, Y) 4 Credits

#### Credits

#### FINA 39700 Selected Topics: Finance (NLA)

Topics of current interest to faculty and students. Experimental courses are offered under this number and title. May be repeated for credit for different selected topics. Offered on demand only. Prerequisites: As appropriate to topics; junior standing. (IRR) 1-3 Credits

#### FINA 40400-40402 Mini-courses in Finance (NLA)

Block courses on current topics of interest to faculty and students. Prerequisites: As appropriate to topics. (IRR) 1.5 Credits

#### FINA 40500 Wealth Management (NLA)

Explores wealth management topics including fiduciary responsibility, investments, risk tolerance, asset allocation, and taxation. Wealth management involves customized and sophisticated solutions dependent on the net-worth and financial objectives of the investor household. Strategies to formulate and implement appropriate plans for the accumulation, conservation, and transfer of a client's personal wealth, dependent on specific client situations. Prerequisites: FINA 21000; FINA 32100. (F,Y)

### 4 Credits

#### FINA 41900 Speculative Markets (NLA)

In-depth analysis of options and option markets. Review of put and call options, option pricing formulas, and option strategies. Discussion of new developments such as interest rate options and options on future contracts. Second half focuses on the futures market, pricing the commodity futures and financial futures, and optimal hedging strategies based on futures. Prerequisites: FINA 31100; FINA 32100; junior standing. (IRR)

3 Credits

#### FINA 42000 Alternative Assets (NLA)

Explores the alternative assets Industry, as well as the products and investment strategies in this category that are used for diversification and hedging purposes. In-depth analysis of vehicles such as hedge funds, private equity, private debt, commodities, and real estate. Prerequisites: FINA 32100. (F,Y)

4 Credits

#### FINA 48000 Advanced Business Finance (NLA)

Capstone in finance that combines theories of financial management with business applications through case analysis and use of spreadsheet software. Financial theories underlying risks and return, capital structure and cost of capital, optimal capital budget, short- and long-term financing decisions, mergers and acquisitions, leasing, and dividend policy are examined. Prerequisites: FINA 32100. (F,Y) 4 Credits

#### FINA 49700-49702 Selected Topics in Finance (NLA)

Topics of current interest to faculty and students. Experimental courses are offered under this number and title. May be repeated for credit for different selected topics. Offered on demand only. Prerequisites: As appropriate to topics; junior standing. (IRR) Attributes: UND

1-3 Credits

#### FINA 49800 Internship with Academic Enhancement (NLA)

Off-campus experience involving varied, nonroutine work projects designed to allow students to synthesize academic theory with realworld operations of an organization. Primary responsibility is on the student to develop a project proposal and then carry out its requirements in conjunction with a faculty sponsor. Internship credit falls under the business elective category in the degree requirements. A maximum of 6 credits may be earned in any combination of internship (ACCT/ FINA/INTB/MGMT/MKTG 49800) and BINT 39800. Prerequisites: Senior standing; completion of appropriate principles course; a minimum cumulative GPA of 2.70; Business-Link Professions Workshops 1,2,3; completion of School of Business internship application and permission of instructor. Pass/fail only. (F, S, SUM, W) 1-6 Credits

#### FINA 49900 Independent Study: Finance (NLA)

This course allows students to work with faculty on an individual basis, focusing on a topic of interest to both the student and faculty. The content of the course, coverage, delivery format, and the method of determining grades will be mutually agreed upon and must be included in the course proposal submitted along with the independent study form for approval by the dean. Guidelines are available in the School of Business dean's office. A variable amount of credit may be earned toward the degree. Students must have a 3.00 cumulative grade point average and must have completed at least 6 credits in the subject matter. Prerequisites: Dean permission. (B,IRR,U,Y) 1-3 Credits

# **General Business (GBUS)**

#### GBUS 20300 Business Law I (NLA)

Introduction to contracts law under both the common law and the Uniform Commercial Code. Topics include contract formation (offers, counteroffers, consideration, and acceptance), enforcement, breach, and damages. Emphasis is placed on the application of legal concepts to solve problems. (Y) 2 Credits

#### GBUS 31000 International Business Law (NLA)

An analysis of commercial law in an international context. Topics covered include major national and international trade regulations; international sales, credits, and commercial transactions; resolution processes for international disputes; U.S. trade law; import and export laws; GATT; and the regulation of the international marketplace. Emphasis is on the application of legal concepts to solve problems. Prerequisites: GBUS 20300; junior standing. (S,Y) Attributes: LMAL

3 Credits

## Management (MGMT)

#### MGMT 11100 Introduction to Business (NLA)

Provides an introductory overview of business, including its managerial, economic, political, and social environments. Emphasis in the areas of management, marketing, finance, and accounting, and how knowledge in each of these areas can help students solve business cases. (Y) 2 Credits

#### MGMT 20600 Organizational Behavior and Ethics (LA)

Exposes students to two major areas of inquiry: 1) how to successfully manage life at work, and 2) how to apply ethical concepts/tools related to the management of organizations. In doing so, it investigates ethical theories and their application in the workplace, as well as topics on how individuals and groups act within the organizations where they work including: employee attitude development, personality, motivation, group structure and dynamics, leadership, decision-making, and job design. Sophomores who have not taken the prerequisites may take the course with permission of the Dean. Prerequisites: Two courses in business (SMGT, BINT, ACCT, FINA, GBUS, INTB, MKTG, or MGMT), or ECON. (F,S,Y) 4 Credits

#### MGMT 21200 Pop-Up Start-Up (NLA)

Explores entrepreneurial and established business use of Pop-Ups and non-traditional venues as foundational elements of their business plan. Explores how trade shows and conventions, in some ways the ultimate pop-up, are used to aid business development. Opportunity to design and create a Pop-Up event. (S,Y)

2 Credits

#### MGMT 21300 Hidden Entrepreneurs (NLA)

Study of unique and unexpected entrepreneurs and how their entrepreneurial spirit helps drive American business. Focuses on a variety of businesses and businesspeople that embody the concept of entrepreneurism in different ways and forms, and in different types of organizations. Includes an in-depth study of one Hidden Entrepreneur through industry/category research and first-hand/direct interviews. (F,S,Y)

4 Credits

#### MGMT 21400 Startup Tactics: From Accounting to Zoning, Tactical Considerations When Starting a New Company (NLA)

Study the tactics for running a new business venture's day to day activities in an interactive, hands-on way. Learn how to incorporate a business, raise money, hire a lawyer, run a board meeting, do a marketing campaign, negotiate a contract, hire and fire employees, and many more skills. Understand how to execute on the actions necessary for a well-run startup to set and achieve its goals. (S,Y) 4 Credits

#### MGMT 22500 Business Models and the Art of Profitability (NLA)

Covers the design and economic drivers for an array of unique business models, and how to identify them when you learn about a new company. Develop the capability to understand what business model a company is currently using, and how to assess whether they should modify their business model. Discuss and debate business model similarities and differences in an interactive classroom environment. (F,Y) 2 Credits

#### MGMT 23000 Entrepreneurial Innovation (NLA)

Learn how to generate ideas for a new business venture. Analyze and validate which idea is most worthy of pursuing. Succinctly communicate this validated business idea in order to attract customers, investors, partners, and employees. Hands-on and real world focus with emphasis on students preparing to launch real companies. (F,Y) 2 Credits

#### MGMT 23500 Ideas into Action: Launching your Business Idea (NLA)

Covers launching an entrepreneurial business by applying the best practices in starting new companies to your business idea. Provides a methodology of how to do quality customer discovery to best understand your customer's needs, and then design a business model for how to best to success. Opportunity to plan and communicate business model with a business pitch appropriate for presenting to experienced and successful alumni and community entrepreneurs. Prerequisites: MGMT 23000. (S,Y) 4 Credits

#### MGMT 26000 Business Analytics and Technology I (NLA)

Concepts and principles of business data analytics and the role analytics plays in business management. The focus is on business data analytics techniques. Students will use up-to-date data analytic tools and must demonstrate proficiency in the use of these tools as part of the course requirement. Prerequisites: MATH 14400 or MATH 14500 or PSYC 20700. (F,S,Y)

2 Credits

#### MGMT 26100 Business Analytics & Technology II (NLA)

Covers the concepts and principles of business data analytics and the role analytics plays in business management. Focuses on business data analytics techniques, including the creation of reports and dashboards for decisions makers using spreadsheet tool (Microsoft Excel). Culminates with required Microsoft Excel Certification exam. Prerequisites: MGMT 26000. (F,S) 2 Credits

#### MGMT 29800 ITHACON: Promoting and Managing Conventions (NLA)

Uses the creation and strategic planning of the long-running annual pop culture event, ITHACON, to explore tradeshows and conventions through this event specific to the entertainment business and the broader entrepreneurial world of pop culture. Focuses on analysis and planning for the upcoming ITHACON. (S)

4 Credits

#### MGMT 30500 Data-Driven Management Decisions (NLA)

Explores development of solid analytic practices using data from surveys and interviews. Students develop ability to assess the quality of knowledge derived from management research, evaluate the validity of managerial reports, learn to exercise caution in accepting research conclusions, get experience with basic analytic techniques, and craft stories based on data analyzed. Prerequisites: MGMT 20600; MATH 14400, MATH 14500, or PSYC 20700. (S) 4 Credits

#### MGMT 31200 Leadership and Collaboration (LA)

Focuses on the nature of leadership and power dynamics in modern organizations. Develops students' abilities to create and use sources of power and to create a climate for leadership and change. Survey of methods to sustain and develop both personal and organizational power, including the network-building and conflict-handling skills needed to manage the increasingly pluralistic interests found in organizations. Develops students' abilities to motivate human resources, facilitate team building, and guide organizational change. Prerequisites: MGMT 20600 or both PSYC 31600 and PSYC 33400. (F)

#### 4 Credits

#### MGMT 34000 Human Resource Management (NLA)

Provides an overview of human resource policies and procedures within the context of managerial decision making in organizations. Primary topics include human resource planning and analysis, equal employment opportunity, staffing, human resource development, compensation and benefits, health and safety, and labor-management relations. Challenges beliefs regarding organizational policies based on personal experiences and exposure. Examines a variety of perspectives to support a more complete picture of factors that must be considered in developing organizational human resource management policies. Prerequisites: Three courses in business or social sciences. (Y) 4 Credits

#### MGMT 34500 Operations Management (NLA)

An introduction to operations management for managing the resources (including people, facilities, inventories, processes, and systems) that create value (in the form of a product or a service) for an organization. Prerequisites: MATH 10400, MATH 10800, or MATH 11100 and MATH 14400, MATH 14500, or PSYC 20700. (F,S,Y) 2 Credits

#### MGMT 34600 Project Management (NLA)

Covers key components of project management including project scope management, project time and cost management, quality management, human resource considerations, communications, risk management, and procurement management. Prepares students to take the Project Management Institute (PMI)'s "PMI Project Management Ready" certification exam. Prerequisites: MGMT 34500. (F,S) 2 Credits

#### MGMT 36500 Intermediate Business Analytics (NLA)

Provides background and skills necessary to analyze data, including big data, in support of decision making in the business environment. Covers foundations of business analytics, descriptive analytics, and predictive analytics. Computer-based tools (e.g., TABLEAU) incorporated throughout the course. Primary analytical foundation is the spreadsheet and, to a lesser extent, the database. Develops expertise in a) database technology such that forms and reports can be created and generated and b) advanced spreadsheet technologies to include use of dashboards. Prerequisites: MGMT 26000 and MGMT 26100. (S) 4 Credits

#### MGMT 39100 Managing for Sustainability (NLA)

Examines the challenge of maintaining sustainable business strategies while meeting the needs of various stakeholders. Investigates various models of business sustainability and how to integrate sustainability concerns into managerial functions. Prerequisites: MGMT 20600. (IRR) 2 Credits

#### MGMT 39700-39705 Selected Topics in Management (NLA)

Topics of current interest to faculty and students. Experimental courses are offered under this number and title. May be repeated for credit for different selected topics. Offered on demand only. Prerequisites: As appropriate to topics; junior standing. (IRR) Attributes: UND

1-3 Credits

#### MGMT 39706 ST: Management (NLA)

Topics of current interest to faculty and students. Experimental courses are offered under this number and title. May be repeated for credit for different selected topics. Offered on demand only. Prerequisites: As appropriate to topics; junior standing. (IRR) 1-3 Credits

#### MGMT 42100 Strategic Management (NLA)

Deals with upper-level management skills and attitudes as they encompass all basic business fields. Stresses the integration of the various disciplines studied and the opportunity to develop managerial decision-making abilities. Students will utilize professional communication and teamwork skills. Open only to students in the School of Business. Prerequisites: ACCT 22600; MGMT 20600; FINA 31100; MKTG 31200; MGMT 34500. (F,S,Y) Attributes: CP

4 Credits

#### MGMT 45100 Small Business Seminar I (NLA)

Introduction to the concepts and principles of small business management. Case study analysis will lead to practical understanding and application of management concepts. Prerequisites: Upper-level standing, permission of instructor. 3 credits. (F,IRR) 3 Credits

#### MGMT 46000 Leading Organizational Change (NLA)

Capstone course for strategic leadership major. In-depth examination of the nature, strategies, models, and intervention activities associated with planned change efforts for organizational improvement. Builds on previous knowledge of organizational structure and processes through independent readings and research, culminating in a challenging team-consulting experience in an ongoing organization. Prerequisites: MGMT 31200. (S,Y)

4 Credits

#### MGMT 48100 Advanced Decision Making with Analytics (NLA)

Provides a multidisciplinary perspective on analytics, applying a wide range of techniques in diverse settings. Employs basic statistical tools (tabulation, hypothesis testing, correlation) in a variety of new applications as well as some new tools used for prediction (decision trees, neural networks, logistic regression) and clustering. Content and exercises based on large data sets ("big data") and use appropriate state-of-the-art software for data analysis. Emphasis will also be placed on visualization and reporting results. Prerequisites: MATH 24600; MGMT 36500. (S,Y)

4 Credits

#### MGMT 49600 Negotiations (NLA)

Studies the art and science of securing agreements between two or more interdependent parties. Understanding the behavior and relationships of individuals, groups, and organizations in the context of cooperative and competitive situations. Building a negotiation skill set that can be used in a broad array of organizational situations and personal life. Experiential application of negotiation skills and analytic frameworks to create optimal solutions to problems. (S,Y)

#### MGMT 49700-49704 Selected Topics in Management (NLA)

Topics of current interest to faculty and students. Experimental courses are offered under this number and title. May be repeated for credit for different selected topics. Offered on demand only. Prerequisites: As appropriate to topics; junior standing. (IRR) 1-3 Credits

#### MGMT 49714 ST: Management (NLA)

Topics of current interest to faculty and students. Experimental courses are offered under this number and title. May be repeated for credit for different selected topics. Offered on demand only. Prerequisites: As appropriate to topics; junior standing. (IRR) 1-3 Credits

#### MGMT 49800 Internship with Academic Enhancement (NLA)

Off-campus experience involving varied, nonroutine work projects designed to allow students to synthesize academic theory with realworld operations of an organization. Primary responsibility is on the student to develop a project proposal and then carry out its requirements in conjunction with a faculty sponsor. Internship credit falls under the business elective category in the degree requirements. A maximum of 6 credits may be earned in any combination of internship (ACCT/ FINA/INTB/MGMT/MKTG 49800) and BINT 39800. Prerequisites: Senior standing; completion of appropriate principles course; a minimum cumulative GPA of 2.70; Business-Link Professions Workshops 1,2,3; completion of School of Business internship application and permission of instructor. Pass/fail only. (F, S, SUM, W) 1-6 Credits

#### MGMT 49900 Independent Study: Management (NLA)

This course allows students to work with faculty on an individual basis, focusing on a topic of interest to both the student and faculty. The content of the course, coverage, delivery format, and the method of determining grades will be mutually agreed upon and must be included in the course proposal submitted along with the independent study form for approval by the dean. Guidelines are available in the School of Business dean's office. A variable amount of credit may be earned toward the degree. Students must have a 3.00 cumulative grade point average and must have completed at least 6 credits in the subject matter. Prerequisites: Dean permission. (B,F,S,IRR,U,Y) 1-3 Credits

### Marketing (MKTG)

#### MKTG 31200 Principles of Marketing (NLA)

Study of concepts, activities, and decisions related to the exchange process, management of the marketing mix, and development of marketing strategy for profit and not-for-profit organizations. Addresses the sociocultural, legal and regulatory, technological, economic, ethical, political, and social responsibility dimensions to marketing in the global environment. Juniors who have not taken the prerequisites may take the course with permission of the Dean. Prerequisites: Three courses in business (SMGT, BINT, ACCT, FINA, GBUS, INTB, MKTG, or MGMT) or STCM, with at least one course at the 200-level. (F,S,Y) 4 Credits

#### MKTG 32300 Consumer Behavior (NLA)

Study of consumer behavior variables and their impact on marketing. Includes consumer behavior models, motivation, perception, attitudes, and the influences of family, society, and culture. Prerequisites: MKTG 31200. (F,S,Y) 4 Credits

2 Credits

#### MKTG 32500 Sales and Sales Promotion (NLA)

Examines the roles of personal selling and sales promotion in an organization's integrated marketing communications (IMC) mix. Explores how sales and sales promotion work together and with other IMC tools (advertising, publicity) to accomplish marketing strategies. Students will gain knowledge of traditional and cutting-edge consumer and trade promotions, as well as personal selling tactics and techniques. Prerequisites: MKTG 31200. (B,Y) 2 Credits

#### MKTG 38000 International Marketing (NLA)

Focus on marketing management problems, techniques, and strategies necessary to incorporate the marketing concept into the world marketplace. A multidisciplinary approach creates a broad understanding of the subject matter. Concepts from economics, political science, anthropology, sociology, management, and marketing are integrated. Readings include text plus journal and magazine articles. Prerequisites: MKTG 31200. (IRR)

2 Credits

#### MKTG 39700 Selected Topics: Marketing (NLA)

Topics of current interest to faculty and students. This course may be repeated for credit for different selected topics. Prerequisites: MKTG 31200. (IRR)

1-4 Credits

#### MKTG 41100 Marketing Analytics I (NLA)

Introduction to analysis of data related to marketing decisions, including program data in marketing information systems and project data collected through primary research. Includes both analysis of existing databases and the most common and practical problems associated with collecting and analyzing new data. Emphasis is on both qualitative and quantitative methods and application of latest software packages. Prerequisites: MATH 14400 or MATH 14500 or PSYC 20700 or TVR 26300 or STCM 28800; MKTG 31200. (F-S,Y) 2 Credits

#### MKTG 41200 Marketing Analytics II (NLA)

Builds on material in Marketing Analytics I, exploring concepts in more depth. Focuses on impact of digital data acquisition and processing (big data), advanced monitoring tools, and advanced statistical techniques for correlation and clustering. Includes hands-on applications with appropriate statistical analysis and data visualization programs. Prerequisites: MKTG 41100. (B,Y) 2 Credits

### MKTG 44400 Services Marketing (NLA)

This course will introduce students to the issues and problems unique to the marketing of services. Topics include relationship marketing, the seven P's of service delivery, complaint management and recovery, service guarantees, measures of customer satisfaction, managing the moment of truth, servicescapes, employee empowerment, blueprinting services, and managing overall service strategy. Prerequisite: MKTG 31200. (IRR)

3 Credits

#### MKTG 48600 Senior Seminar in Marketing (NLA)

Capstone for marketing majors. Students identify and apply appropriate marketing concepts gained through earlier coursework. Analysis of actual and hypothetical marketing situations. Students react to or solve marketing problems by applying marketing concept, mix, and strategy, as well as a strategic perspective. Prerequisites: MKTG 31200; MKTG 32300; MKTG 41100. (S,Y)

#### MKTG 49100 Digital Marketing (NLA)

Marketing concepts and strategies for the digital age. Exploration of the paradigm changes in marketing and the impact of digital communication technologies. Combining theory and practice to develop skills and strategies in using new media tools to achieve marketing objectives. Prerequisites: MKTG 31200. (F,S,Y) 4 Credits

#### MKTG 49700 Selected Topics: Marketing (NLA)

Topics of current interest to faculty and students. This course may be repeated for credit for different selected topics. Prerequisites: MKTG 31200. (IRR)

1-4 Credits

#### MKTG 49701 Brand Management (NLA)

Exploration of brand management, including the product and branding decisions that must be made to build, measure, manage, and maintain brand equity. Prerequisite: MKTG 31200. (IRR) 2 Credits

#### MKTG 49708 Seleted Topics: Marketing (NLA)

Topics of current interest to faculty and students. This course may be repeated for credit for different selected topics. Prerequisites: MKTG 31200; junior standing. (IRR) 1-3 Credits

### MKTG 49800 Internship with Academic Enhancement (NLA)

Off-campus experience involving varied, nonroutine work projects designed to allow students to synthesize academic theory with realworld operations of an organization. Primary responsibility is on the student to develop a project proposal and then carry out its requirements in conjunction with a faculty sponsor. Internship credit falls under the business elective category in the degree requirements. A maximum of 8 credits may be earned in any combination of internship (ACCT/FINA/ INTB/MGMT/MKTG 49800) and BINT 39800. Pass/fail only. Permission of Dean required. (F, S, SUM, W)

1-8 Credits

#### MKTG 49900 Independent Study: Marketing (NLA)

Allows students to work with faculty on an individual basis, focusing on a topic of interest to both the student and faculty. The content of the course, coverage, delivery format, and the method of determining grades will be mutually agreed upon and must be included in the course proposal submitted along with the independent study form for approval by the dean. Guidelines are available in the School of Business dean's office. A variable amount of credit may be earned toward the degree. Students must have a 3.00 cumulative grade point average and must have completed at least 6 credits in the subject matter. (B,F,S,IRR,U,Y) 1-4 Credits

4 Credits