

# 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/>)
- Accounting Minor (<https://catalog.ithaca.edu/undergrad/schools/school-business/accounting/accounting-minor/>)

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. 8).

## Accounting (ACCT)

### ACCT 10000 Fundamentals of Federal Income Taxation of Individuals (NLA)

An introduction to the issues encountered in personal income taxation. This course will present a practical approach that will prepare students to participate in the volunteer income tax preparation program and to prepare their own tax returns; credits earned in this course will not count toward an accounting degree requirement. This is a block I course. Prerequisites: BINT 10100 or MGMT 11100; not open to students with junior or senior standing. (IRR)

Attributes: SL  
1.5 Credits

### ACCT 10100 Service Learning Tax Practicum (NLA)

A supervised work experience in tax return preparation at the basic level for the Ithaca College and surrounding community. Students must successfully pass the IRS VITA (Volunteer Income Tax Assistance) tax preparer exam at the basic level; credits earned in this course will not count toward an accounting degree. This is a block I-only course. Prerequisites: ACCT 10000; not open to students with junior or senior standing. (IRR)

Attributes: SL  
1.5 Credits

### ACCT 10300-10305 Minicourses in Accounting (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

### ACCT 22400 Reporting and Decision Making in Integrated Marketing Communication (NLA)

Theory and procedures used to gather financial information and to present formal financial statements of a business enterprise. Emphasis on analyzing decision-making situations and the use of quantitative techniques used in financial and managerial accounting. Prerequisites: STCM 10300; sophomore standing. Enrollment limited to CMD and IMC majors. (Y)

3 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, preparation of financial statements, the role of ethics in accounting decisions, analysis of financial data, and valuation and reporting issues for assets, liabilities, stockholders' equity, revenues, and expenses. Projects require team activities and written reports. Prerequisites: One course in Business (SMGT, BINT, ACCT, FINA, GBUS, INTB, MKTG, or MGMT or Sophomore standing. (F-S,Y)

Attributes: UND  
3 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.

Prerequisites: ACCT 22500. (F-S,Y)  
3 Credits

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

A study of various cost systems, theories, and models of cost and revenue behavior. The course focuses on cost management, cost analysis, and both structured and unstructured decision making with cost information. Product costing and the interface with the financial reporting system will also be covered. Prerequisites: ACCT 22600; junior standing. (S,Y)

3 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)

This course covers 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; sophomore standing. (F,Y)

3 Credits

### ACCT 34600 Intermediate Accounting II (NLA)

This course is a continuation of ACCT 34500 Intermediate Accounting I. It covers complex topics related to balance sheet valuation and income measurement and includes both topical coverage and reporting considerations. Students are expected to deal with detailed pronouncements and the 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 and sophomore standing. (S,Y)

3 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 not-for-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)**

Theory of independent examinations of financial statements. Discussion of relationships with clients; working papers; audit procedures, including evaluations of internal control; accounting principles; preparation of reports; accountant's liability; and professional ethics. Prerequisites: ACCT 34500; junior standing. (F,Y)  
3 Credits

**ACCT 49300 Tax Accounting (NLA)**

Introductory course in taxation covering structure of present tax law; bases for income tax computations; and concepts of gross income, adjusted gross income, deductions, exemptions, and credits. Emphasis is on tax questions and problems relating to individuals. A student may not receive credit for both this course and ACCT 31100. Prerequisites: ACCT 22500; junior standing. (F,Y)  
3 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 (NLA)**

Supervised work experience in tax return preparation and tax advocacy that mirrors tax practice in accounting firms. Students undertake an intensive course preparing tax forms for individuals and must successfully pass the IRS VITA volunteer tax preparer exam. Students then are responsible for maintaining the professional requirements of the established tax practice. Tax returns are computerized and electronically filed. Students and faculty utilizing collaborative learning strategies provide tax advocacy and disseminate information to taxpayers who have English as a second language. Professional skills are emphasized. Prerequisites: ACCT 49300 or junior standing with instructor permission. (S,Y)  
Attributes: SL  
3 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 real-world 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 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 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 – finance, accounting, human resources, production, marketing, and international business – and reviews the socioeconomic, political, and legal factors that influence business decisions in a global economy. In addition, the course links the challenges faced by first-year college students with similar demands on management in business settings. Topics covered include time management, goal setting, stress management, career development, and other topics related to student and career success. Open to first-year students in business and first-year exploratory majors only. A student may not receive credit for this course and MGMT 11100 if taken at Ithaca College. (F,Y)  
3 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)  
0 Credit

**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)  
0 Credit

## Economics (ECON) Finance(FINA)

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

Mini-course covering the fundamentals of investing, particularly in equities and fixed-income securities. Basic concepts and principles of investing, security pricing, and risk vs return. (B,F,S,Y)  
1.5 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)**

A basic personal finance course, dealing with various aspects of individual financial decision making. Introduces financial investments, including stocks, bonds, and mutual funds and an overview of the individual income tax system. The fundamentals of personal financial statements, financing home and auto purchases, retirement planning, estate management, and insurance are also covered. Enrollment limited to non-business students. (Y)  
3 Credits

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

A broad introduction to the structure and operation of the U.S. financial system through examination of the major financial institutions, markets, and instruments that compose it. Emphasis is on the functions and interrelationships of these elements and on identifying various government institutions and regulations overseeing the system. Prerequisites: ECON 12100. (F,S,Y)  
3 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 and Wealth Management (NLA)**

The main goal of this course is to provide students with a foundation needed to make important decisions that affect their short- and long-term financial well-being as well as introduce students to concepts relevant to the Wealth Management profession. Students will learn the basic concepts and their applications through several delivery methods, which may include: self-analysis, case studies, and interactive web-based tools.  
Prerequisites: BINT 10100. (F,S,Y)  
3 Credits

**FINA 30400-30402 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 31100 Business Finance (NLA)**

Foundations of financial theory and techniques of financial decision making; time value of money; bond and stock valuation; ratio analysis; financing decisions; capital budgeting; cost of capital; capital structure; risk and return; dividend policy; operating and financial leverage; working capital management. Prerequisites: ECON 12100 and ACCT 22500. (F-S,Y)  
3 Credits

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

Financing of residential properties (types of loans, underwriting, appraisal, and closing; analysis of income-producing properties), cash-flow identification, tax implications, leverage, and valuation, real estate investment performance, sources of real-estate funding, secondary mortgage markets, and the role of government policies. Prerequisites: FINA 31100; junior standing. (IRR)  
3 Credits

**FINA 31700 Insurance and Risk Management (NLA)**

Study of risk and the risk management process with a major focus on insurance as a risk management tool. Legal principles, institutional aspects, and international issues. Business and personal risk management and government insurance. Corequisites: FINA 31100; junior standing. (IRR)  
3 Credits

**FINA 32100 Security Analysis and Portfolio Management (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; duration; derivative assets. Prerequisites: FINA 31100. (F,S,Y)  
3 Credits

**FINA 37000 International Finance (NLA)**

Study of the 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. Students develop an understanding of the dynamic relationship between exchange rates and fundamental economic variables. Prerequisites: FINA 31100; junior standing. (S,Y)  
3 Credits

**FINA 37500 Fixed Income Analysis and Portfolio Management (NLA)**

The primary purpose of this course is to introduce the basic concepts of fixed income investing as well as various fixed income instruments. Topics covered include: Bond math, the yield curve, fixed income risk management, as well as the role of the economy and interest rates. Students will also work in teams and identify securities to invest in as part of the Fixed Income Portfolio. Prerequisites: FINA 31100. (S,Y)  
3 Credits

**FINA 38000 Equity Portfolio Management (NLA)**

Equity Portfolio Management aims to provide students with the fundamental groundwork needed to manage equity investments in a portfolio setting. Students will learn the necessary skill set through a mixture of managing an actual equity portfolio combined with a focus on business cycles, sector analysis, estimating expected risk and return metrics, and finally equity evaluation. Prerequisites: FINA 32100. (F-S, Y)  
3 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)**

The study of wealth management draws on course work from various disciplines. Topics may include fiduciary responsibility, investments, risk and insurance, taxation, and business and property law. Wealth management involves customized and sophisticated solutions dependent on the net-worth and financial objectives of the investor household. Students learn 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)  
3 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 Asset Management (NLA)**

Teaches advanced finance students about the Alternative Investment Industry as well as the products and investments used in this area of investment. In depth analysis will be performed to fully evaluate such vehicles as hedge funds, private equity, commodities, and real estate. Prerequisites: FINA 32100. (F,S,Y)  
3 Credits

**FINA 47000 Financial Analysis and Forecasting (NLA)**

An advanced finance elective that examines applied financial research and analysis in great depth. Topics covered include advanced financial analysis including ratio analysis, valuation methods, discount rates, as well as econometric techniques applied to financial research and forecasting. TSP, an econometric software, is used in some homeworks and project. Prerequisites: FINA 32100; senior standing. (IRR)  
3 Credits

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

A capstone course in finance that combines theories of financial management with practical application through case analysis. Financial theories with respect to risks and returns, capital structure and cost of capital, optimal capital budget, short- and long-term financing decisions, and other topics concerning multinational financial management. Students may be required to write and present analyses of cases in the class. Prerequisites: FINA 32100. (F,Y)  
3 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 real-world 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 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 in the subject matter. Prerequisites: Dean permission. (B,IRR,U,Y)  
1-3 Credits

## General Business (GBUS)

**GBUS 20300 Legal Environment of Business I (NLA)**

Introduction to the American legal system and the legal environment in which businesses operate. Topics covered include the judicial process; constitutional law and issues of discrimination and diversity; criminal law; intentional torts and negligence; product liability; the law of contracts; and selected current topics in law. Emphasis is on case analysis, including the social, ethical, political, and economic considerations of the impact of law on business and society. Emphasis is also placed on the application of legal concepts to solve problems. Prerequisite: Sophomore standing. (F-S,Y)  
3 Credits

**GBUS 20400 Legal Environment of Business II (NLA)**

Continuation of GBUS 20300 Legal Environment of Business. This course focuses on business organizations and the regulation of business. Topics covered include agency and issues in employment law, forms of business organizations, partnerships, corporations, securities regulation, environmental law, antitrust law, corporate social responsibility, the Uniform Commercial Code, debtor-creditor relations, and selected current topics in law. Emphasis is on case analysis, including the social, ethical, political, and economic considerations of the impact of law on business and society. Emphasis is also placed on the application of legal concepts to solve problems. Prerequisites: GBUS 20300; sophomore standing. A student cannot receive credit for both GBUS 20400 and GBUS 30700. (S,Y)  
3 Credits

**GBUS 30700 Commercial Law (NLA)**

In-depth analysis of the commercial law. Topics include Uniform Commercial Code (UCC) Article 2: sales contracts and risk of loss issues; Article 3: negotiable instruments and the holder-in-due-course doctrine; Article 6: bulk transfers; Article 9: secured transactions; bankruptcy; creditor and debtor rules; mortgages; liens; principals and agents; antitrust legislation; special corporation topics, such as LBOs and insider trading; liability of corporate officers and directors; and ethical considerations. Prerequisites: GBUS 20300; junior standing. Previously titled Business Law II (Accounting). A student may not receive credit for both GBUS 30700 and GBUS 20400. (S,Y)  
3 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 10300 Minicourses in Management (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

**MGMT 10301 Minicourses in Mgmt (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

**MGMT 10302 Minicourses in Management (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

**MGMT 10303 Minicourses in Mgmt (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

**MGMT 10304 Management Minicourse: Women in Business (NLA)**

This course includes lectures, readings and guest speakers, which will help us to explore present-day findings of women in corporate and entrepreneurial settings. Topics will include current research of women in business, leadership development, family/life balance, mentorship, network influence and ultimately gender differences in the workplace. Open only to Business Administration majors. (IRR)  
Attributes: WGS  
1.5 Credits

**MGMT 10305 Minicourse in Management (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

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

Overview of the world of business, its management, and its economic, political, and social environment. Particular note is taken of the areas of finance, accounting, personnel, production/operations, marketing/sales, and their interdependence. Not available to declared business majors. (Y)  
3 Credits

**MGMT 20600 Organizational Behavior and Management (NLA)**

Study of characteristics and processes of individuals, groups, and organizations that affect behavior within an organization. Attention is also given to the roles, functions, and principles of management. This survey course provides theoretical concepts and practical applications that focus on improving an individual's effectiveness within an organization. Prerequisites: Two courses in business (SMGT, BINT, ACCT, FINA, GBUS, INTB, MKTG, or MMTG), or ECON; or sophomore standing. (F-S,Y)  
3 Credits

**MGMT 21300 Hidden Entrepreneurs (NLA)**

Hidden Entrepreneurs is the study of unique and unexpected entrepreneurs and how their entrepreneurial spirit helps drive American business at so many levels. Unwinding the general public's modern-day conception of "entrepreneurs", this course focuses on a variety of businesses and business people that embody the concept of entrepreneurship in different ways and forms. Some entrepreneurs are groups within larger companies, while some are in government agencies. Some are unexpected and each one is unique - yet all bonded together by a common passion. (S,Y)  
3 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)  
3 Credits

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

Learn the design and economic drivers for over 30 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 difference in an interactive classroom environment. (F,Y)  
3 Credits

**MGMT 23000 Entrepreneurial Innovation (NLA)**

Learn how to generate ideas for a new business venture. Once that list of great business ideas is created, 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. The class is hands-on and real world focused. As has happened in past semesters, students will go on to launch real companies. Prerequisites: CMST 11000 or CMST 11500 (may be taken concurrently). (F,Y)  
3 Credits

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

Launch your own entrepreneurial business by applying the best practices in starting new companies to your business idea. Learn the 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 succeed. Plan and communicate your business model in a business pitch to experienced and successful alumni and community entrepreneurs. Prerequisites: MGMT 23000. (S,Y)  
3 Credits

**MGMT 26000 Business Analytics and Technology (NLA)**

Introduces the student to information systems concepts and principles and the role systems play in business management. The focus is on problem solving techniques using the spreadsheet tool. Students enhance their spreadsheet knowledge and abilities to the advanced intermediate level and learn introductory concepts and skills in business intelligence. Students are required to take the Microsoft Excel Certification Exam. Prerequisites: MATH 14400 or MATH 14500 or PSYC 20700. (F-S,Y)  
3 Credits

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

The course will use the creation, implementation, and assessment of the long-running, annual pop culture ITHACON event to help students learn about trade shows and conventions. Students will be exposed to event studies theory and techniques and be provided with a unique hands-on experience. The course will also focus on analysis and advance planning for the next iteration. Students will also learn about the entrepreneurial world of entertainment, publishing, and pop culture. (S,Y)  
3 Credits

**MGMT 30200 Applied Ethical Issues in Management (LA)**

Examines concepts, issues, and tools related to the management of business ethics in organizations. Analysis of ethical problems and application of a process of moral decision making to ethical problems in business. Examination of ethical, social, and political issues confronting modern organizations from internal and external stakeholders' viewpoints. Prerequisites: Three courses in Business (SMGT, BINT, ACCT, FINA, GBUS, INTB, MKTG, or MGMT), with at least one course at the 20000-level. (Y)  
3 Credits

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

Managers are frequently given business advice whose validity is seldom questioned. This course sheds light on this process by helping students develop solid analytic practices using data from surveys and interviews. The goal is to improve students' ability in assessing the quality of knowledge derived from management research. Students 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 they have analyzed. Prerequisites: MGMT 20600; MATH 14400, MATH 14500, or PSYC 20700. (S)  
3 Credits

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

This course focuses on the nature of leadership and power dynamics in modern organizations. This course develops students' abilities to create and use sources of power and to create a climate for leadership and change. In addition, the course provides a 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. This course 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,Y)  
3 Credits

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

This survey course 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. Prerequisites: Three courses in business or social sciences; junior standing. (Y)  
3 Credits

**MGMT 34500 Operations Management (NLA)**

An introduction to the operations function in business 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. The qualitative and quantitative aspects of managing a supply chain will be covered through topics such as product/process design, quality management, inventory control, and scheduling. Students will use computer technology and library resources to analyze issues, often in teams. Prerequisites: MATH 10400, MATH 10700, MATH 10800, or MATH 11100; MGMT 26000 (may be taken concurrently). (F,S,Y)  
3 Credits

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

Provides the background and skills necessary to analyze data, including big data, in support of decision making in the business environment. The following topics will be covered: foundations of business analytics, descriptive analytics, predictive analytics, and prescriptive analytics. Computer-based tools will be incorporated throughout the course and selected for their applicability to business applications, but the analytical foundation will be the spreadsheet and, to a lesser extent, the database. Students will develop expertise in database technology to the point at which forms and reports can be created and generated, and advanced spreadsheet technologies to include use of dashboards. Prerequisites: MGMT 26000. (S, Y)  
3 Credits

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

Examines the challenge of maintaining sustainable business strategies while meeting the needs of various stakeholders. Will investigate various models of business sustainability and how to integrate sustainability concerns into managerial functions. Prerequisites: MGMT 20600. (IRR)  
3 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 30200; MGMT 34500. (F-S,Y)  
Attributes: CP  
3 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. (F,IRR)  
3 Credits

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

Capstone course for the management concentration. In-depth examination of the nature, strategies, models, and intervention activities associated with planned change efforts for organizational improvement. Students build 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 31000 or MGMT 31200, management elective from approved list; senior standing. (S,Y)

3 Credits

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

Course provides a multidisciplinary perspective on analytics, applying a wide range of techniques in diverse settings. Students will employ 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. All content and exercises will be 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)

3 Credits

**MGMT 49600 Negotiations (NLA)**

Negotiation is the science of securing agreements between two or more interdependent parties. The central issues of this course deal with understanding the behavior and relationships of managers, departments/units, and organizations in a business setting. The course is designed to build a negotiation skill-set that can be applied to a broad set of situations in organizations. In this light, a range of cooperative and competitive situations will be examined. A basic premise of the course is that while you need analytic skills to discover optimal solutions to problems, a broad array of skills are needed for these solutions to be accepted and implemented. The course will allow participants the opportunity to develop these skills experientially and to understand useful analytic frameworks. Considerable emphasis will be placed on simulations, role plays, and cases. Prerequisites: Junior standing. (S,Y)

3 Credits

**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 real-world 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 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 in the subject matter. Prerequisites: Dean permission. (B,F,S,IRR,U,Y)

1-3 Credits

## Marketing (MKTG)

**MKTG 10300-10303 Minicourses in Marketing (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

**MKTG 31000 Quantitative Methods in Business (NLA)**

A study of quantitative tools used in solving business problems. Statistical quality control and decision models, regression methods, linear programming, and CPM- and PERT-type models. Using computers to solve problems is an important aspect. Prerequisites: MATH 14400 or PSYC 20700; junior standing. (IRR)

3 Credits

**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. Prerequisites: Three courses in business (SMGT, BINT, ACCT, FINA, GBUS, INTB, MKTG, or MGMT) or STCM, with at least one course at the 20000-level, or junior standing. (F,S,Y)

3 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)

3 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. Students will learn 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; junior standing. (Y)  
3 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; junior standing. (F-S,Y)  
3 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: As appropriate to topics; junior standing. (IRR)  
1-3 Credits

**MKTG 41100 Marketing Analytics (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 methods and quantitative methods. Computer assignments require students to apply latest software packages. Prerequisites MATH 14400 or MATH 14500 or PSYC 20700 or TVR 26300 or STCM 28800; MKTG 31200; junior standing. (F-S,Y)  
3 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)**

A capstone course for marketing majors, challenging them to identify and apply appropriate marketing concepts gained through earlier coursework. Specifically, the student is required to analyze actual and hypothetical marketing situations and react to or solve marketing problems by demonstrating an understanding of the marketing concept, mix, and strategy, as well as a strategic perspective. Prerequisites: MKTG 31200; MKTG 32300; MKTG 41100; senior standing. (S,Y)  
3 Credits

**MKTG 49100 Digital Marketing (NLA)**

This course provides a thorough overview of marketing concepts and strategies for the digital age. Students will gain an understanding of the paradigm changes in marketing and the impact of digital communication technologies. By combining theory and practice, students will learn strategies and develop skills in using new media tools to achieve marketing objectives. Prerequisites: MKTG 31200; junior standing. (F,S,Y)  
3 Credits

**MKTG 49700 ST: 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 49708 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; 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 real-world 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 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)  
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1-3 Credits