

## Course Descriptions

### Definition of Prefixes:

ACG-Accounting; BAN-Banking; BUL-Business Law; CGS-Computer and Information Systems; ECO-Economics; FIN-Finance; GEB-General Business; ISM-Information Systems Management; MAN-Management; MAR-Marketing; QMB-Quantitative Methods in Business; REE-Real Estate; SPC-Speech; TAX-Taxation; TRA-Transportation.

F-Fall semester offering; S-Spring semester offering; SS-Summer semester offering.

### Departmental or School/College Designation:

**AC** – School of Accounting

**AS** – College of Arts & Sciences

**BA** – College of Business Administration

**DS** – Decision Sciences and Information Systems

**EC** – Economics

**FI** – Finance

**MA** – Management and International Business

**ME** – Marketing

**MS** – Mathematical Sciences

**TD** – Theatre and Dance

**ACG 5137 Standards and Principles of Financial Accounting (AC) (3).** A survey of official pronouncements on accounting standards and principles. Prerequisite: Permission of Accounting certificate program advisor.

**ACG 5256 International Dimensions of Accounting and Auditing (AC) (3).** Review of and reasons for variations in accounting and auditing practices throughout the world; explore initiatives undertaken to promote transparency, harmonization, and standardization to facilitate understanding of financial statements prepared under various conventions. Prerequisite: Permission of Accounting certificate program advisor.

**ACG 5307 Advanced Managerial Accounting (AC) (3).** In depth study of determination and control of production costs; budgetary control; CVP analysis; and alternative methods of performance measurement and analysis. Prerequisite: Permission of Accounting certificate program advisor.

**ACG 5386 Controllership (AC) (3).** Study of controllership function; role of controller in planning, accounting for, and evaluating company performance; relationship with internal auditing. Prerequisite: Permission of Accounting certificate program advisor.

**ACG 5395 Seminar in Managerial Accounting (AC) (3).** An in-depth study of selected areas of managerial accounting. Prerequisites: ACG 4341 or equivalent and permission of Accounting certificate program advisor.

**ACG 5507 Issues and Problems in Accounting for Non-Profit Entities (AC) (3).** Study and analysis of accounting, reporting, and control standards and practices of non-profit organization - including accounting for governments, hospitals, universities, churches, and others. Prerequisite: Permission of Accounting certificate program advisor.

**ACG 5516 The Environment of Government Accounting (AC) (3).** Basic public administration emphasizing governmental processes with which governmental accountants and auditors come into contact.

Includes legislative and administrative activities and operating functions having high accounting and auditing involvement. Prerequisite: Permission of accounting certificate program advisor.

**ACG 5518 Historical and Comparative Government Accounting (AC) (3).** Research and reporting on subjects in the history of, or on comparative aspects of, government accounting. Prerequisite: Permission of accounting certificate program advisor.

**ACG 5519 Contemporary Issues in Government Accounting (AC) (3).** Research and reporting on current issues related to government accounting. Prerequisite: Permission of accounting certificate program advisor.

**ACG 5545 Analysis of Governmental Financial Reports (AC) (3).** Describes content of government financial reports and analytical methods employed by internal and external users; covers concepts of disclosure, budget/actual analysis, credit evaluations, operational evaluations, measures of fiscal capacity and signs of fiscal stress. Prerequisite: Permission of accounting certificate program advisor.

**ACG 5546 Governmental Planning and Budgetary Accounting with Cases (AC) (3).** Budgeting in governments emphasizing formulation based on accounting and auditing input. Budget execution and analysis of deviations of actual from budgets; study of ZBB, PPBS, and MBO systems and their behavioral and accounting bases. Prerequisite: Permission of accounting certificate program advisor.

**ACG 5596 Accounting for Specialized Governmental and Nonprofit Entities (AC) (3).** Survey course by guest lecturers covering detailed accounting concepts, procedures, and reporting for enterprise fund entities, educational entities, and unique types of internal service funds. Prerequisite: Permission of accounting certificate program advisor.

**ACG 5627 Systems Auditing (AC) (3).** Principles and procedures of auditing systems of information, including the function, approach, and techniques of systems auditing and the evaluation of systems controls. Emphasis on auditing computerized systems. Prerequisite: Permission of Accounting certificate program advisor.

**ACG 5696 Seminar in Auditing (AC) (3).** An in-depth study of recent developments in auditing. Prerequisites: ACG 4651 or equivalent and permission of Accounting certificate program advisor.

**ACG 5806 Seminar in Financial Accounting (AC) (3).** An in-depth study of recent developments in financial accounting. Prerequisite: ACG 4111 and permission of Accounting certificate program advisor.

**ACG 5846 Statistical Methods in Accounting and Auditing (AC) (3).** Formulation, analysis and implementation on a microcomputer of mathematical models in financial and managerial accounting and auditing. Prerequisite: Permission of Accounting certificate advisor.

**ACG 5905 Independent Study in Accounting and Auditing (1-3).** Individual conferences, supervised readings, and reports on personal investigations. Prerequisites: Written Permission of the instructor,

accounting certificate program advisor, School Director, and Dean.

**ACG 5936 Special Topics in Accounting and Auditing (AC) (3).** For groups of students who wish an intensive study of a particular topic or a limited number of topics not otherwise offered in the curriculum. Prerequisites: Written Permission of the instructor, accounting certificate program advisor, School Director, and Dean.

**ACG 6026 Accounting for Managers (AC) (3).** Presentation of the nature, techniques and uses of accounting from the perspective of people who manage businesses and investments in businesses. Covers both financial and management accounting. Not open to EMST or MACC students.

**ACG 6135 Seminar in Financial Accounting Theory I (AC) (3).** A study of the theoretical structure of accounting, with special attention to asset and income definition, recognition, and measurement; and an appraisal of pronouncements of professional accounting organizations. Prerequisites: Baccalaureate in accounting or equivalent and admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6145 Seminar in Financial Accounting Theory II (AC) (3).** A continuation of ACG 6135, with emphasis on the problems of accounting for price-level changes and other current issues. Prerequisites: ACG 6135 and admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6175 Financial Reporting and Analysis (AC) (3).** Comprehensive treatment of analysis of financial statements as aid for decision making; looks at current state of financial reporting practices and impact of published statements on economic systems. Prerequisites: ACG 6026, FIN 6428 or equivalent. Not open to EMST or MACC students.

**ACG 6176 Evaluation of Financial Reports, Business Analysis and Valuation (3).** Seminar examining quality of financial reports and adjusting for investment decisions. Valuation models are used to value firms given economic and industry characteristics and alternative business strategies. Prerequisites: ACG 4111, ACG 4201, or permission of the Director of the School of Accounting.

**ACG 6225 Value Added Accounting Practices in Strategic Business Decisions (3).** Seminar examining role and inputs of accounting/finance in strategic decisions. Mergers/acquisitions/corporate restructuring frame-work is used to bring into focus analysis necessary for all phases of business. Prerequisites: Master of Accounting students only; must be in final semester of program.

**ACG 6245 Accounting and Auditing Compliance Issues (AC) (3).** Corporate, government and public accounting compliance with response to institutional and political regulation; attention to compliance in specialized industries such as health care, transportation, financial institutions real estate and construction. Prerequisites: ACG 4111 or equivalent, ACG 4651 and admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6255 International Accounting (AC) (3).** Comparative analysis of accounting concepts and practices in different countries; international accounting standards; problems of accounting for multinational corporations, including transfers of funds and income measurements; the role of accounting in national economic development. Prerequisites: ACG 6026 or equivalent, not open to MACC students.

**ACG 6257 Global Accounting, Auditing and Financial Strategy (3).** Evaluation of U.S. GAAP, International Accounting Standards and the international dimensions of auditing. Consideration is given to geopolitical issues, international organizations, and role of regulators. Prerequisites: ACG 4111, ACG 4651, ACG 6176, or permission of the Director of the School of Accounting.

**ACG 6295 Financial Accounting IV (AC) (3).** The application of accounting principles in the production of information for selected topics in financial statements with extensive examination and evaluation of FASB and international standards of accounting. Prerequisites: Admission to a graduate program in the School of Accounting or the permission of the Director of the School of Accounting.

**ACG 6345 Management Accounting and Control (AC) (3).** Accounting concepts and techniques useful in evaluation, planning, organization and control of a business enterprise, with attention to methods of accounting for production activities; ethics in management accounting. Prerequisites: ACG 4111 and admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting. Not open to those with undergraduate accounting degrees.

**ACG 6346 Seminar in Managerial Accounting I (AC) (3).** Analysis of transfer pricing; product pricing; incremental profit analysis; decision models; alternative performance measurement techniques; and other advanced topics. Prerequisites: ACG 4341 or ACG 6026, and admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6356 Seminar in Managerial Accounting II (AC) (3).** A study of the controllership function in corporate organizations; an appraisal of the controller's role in planning, accounting for, and evaluating company performance; and relationship to internal audit function. Prerequisites: ACG 4341 and admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6385 Managerial Control and Controllership (AC) (3).** Control methods for management; control structure, planning and forecasting for budgets; the functions of controllership, including cash management, risk management, investments, tax administration and records management. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6405 Seminar in Accounting Information Systems I (AC) (3).** Accounting information systems security and control and legal and ethical compliance; control of computer failure and abuse and compliance with laws, regulations, and standards. Computer usage required.

Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6406 Accounting Data Warehousing and Analysis (3).** Framework for enterprises to provide comprehensive access to organization wide accounting data and to develop information systems capable of collecting, processing and arranging accounting data in comprehensive data bases. Prerequisites: ACG 6437, or permission of the Director of the School of Accounting.

**ACG 6415 Seminar in Accounting Information Systems II (AC) (3).** Accounting information systems for strategic use in the management of competitive enterprises; budgeting, performance measurement, and cost accounting for generating strategic information. Computer usage required. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6437 Advanced Accounting Information Systems (AC) (3).** Development and control of information systems for accounting, emphasis on new microcomputer technology, software engineering, methods of data processing and database management systems. Prerequisites: ACG 4401, or permission of the Director of the School of Accounting.

**ACG 6445 Accounting Information Systems Analysis and Design (AC) (3).** Accounting applications of information systems analysis and design concepts, methods, and tools; requirements, design, control, and prototyping of accounting information systems. Computer usage required. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6455 Accounting Information Systems Technology, Control and Audit I (AC) (3).** Accounting applications, control, and audit of large computer systems; technology, control concepts and procedures, audit testing and documentation, and control and audit software. Computer usage required. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6456 Accounting Information Systems Technology, Control and Audit II (AC) (3).** Accounting applications, control, and audit of small computer systems; technology, control concepts and procedures, audit testing and documentation, and control and audit software. Computer usage required.

**ACG 6466 Accounting Enterprise Resource Planning (3).** Course intends to provide students with an overview of ERP in accounting including history, concepts of ERP and role of ERP in accounting. It also provides students hands on experience with accounting application of ERP package, SAP/R3. Prerequisites: ACG 6437, or permission of the Director of the School of Accounting.

**ACG 6515 Advanced Governmental Accounting (AC) (3).** Treats the developing concept of consolidated financial statements for governments. Also covers advanced areas of accounting, e.g., concepts, investment accounting, grant accounting, and pension accounting. Prerequisites: ACG 6505, ACG 6584, admission to

graduate program in School of Accounting or permission of the Director of the School of Accounting.

**ACG 6517 Audit of Governmental Entities (AC) (3).** Covers methods of audits of governments by independent public accountants, coordination with internal audit staffs; describes audits of governments by internal auditors (audits of fidelity, efficiency and effectiveness); covers current single audit concept. Prerequisites: ACG 6505, admission to the graduate program in the School of Accounting, or permission of the Director of the School of Accounting.

**ACG 6625 Information Technology Auditing (AC) (3).** Understanding and application of concepts and procedures of auditing computer information systems; analysis, testing, and documentation of computer security and controls for management and financial statement reports. Prerequisites: ACG 4651, ACG 6437, or permission of the Director of the School of Accounting.

**ACG 6655 Auditing and Accounting Systems (AC) (4)** Standards and procedures of auditing, ethics and responsibilities of auditors, audit evidence, reporting, international standards; design and control of accounting information systems. Prerequisites: ACG 4111 with a grade of 'C' or higher and admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting. Not open to those with undergraduate accounting degrees.

**ACG 6657 Environment of Accounting and Auditing (AC) (3).** Economics and scope of accounting practice in context of self-regulated profession, public policy constraints, complex business structures and innovative transactions, and rapidly changing information technology with extensive reference to business periodicals and on-line databases. Prerequisites: ACG 4111, ACG 4651, or permission of the Director of the School of Accounting.

**ACG 6675 Internal Auditing (AC) (3).** This course examines auditing in depth as a professionalized discipline for reviewing testing, and evaluating the financial and the operational activities and controls of an economic entity. Focus will be directed to private sector profit seeking entities as well as governmental and other nonprofit organizations. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6676 Advanced Internal Auditing (AC) (3).** Special topics in internal auditing such as forensic auditing, analytical auditing, management consulting, work with external auditors, ethics, multinational aspects, evaluation methods, quality control, new technologies and recent research. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6677 Applied Internal Auditing (AC) (3).** The expansion of the internal audit process into such areas as administrative and support functions; line functions such as research, sales, and production; and special areas such as compliance, budgeting and controls. Course is taught by outside lecturers. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6686 Fraud Examination (3).** Use of technology for the prevention of financial fraud, examination of emerging practices and regulatory trends as reflected in court decisions. Prerequisites: ACG 4651, ACG 6625, or permission of the Director of the School of Accounting.

**ACG 6696 Current Issues in Auditing (AC) (3).** Professional and technical aspects of auditing practice; introduction to SEC; ethics and legal responsibilities; emergence of non-public practice; public expectations and professional reality; the impact of technology; international auditing; recent auditing developments. Prerequisites: ACG 4651 and admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6835 Behavioral Accounting (AC) (3).** Study of the effect of the process and products of accounting and of the relation of changes in the process and products to individual and group behavior; consideration of ways in which accounting can aid individuals and organizations to attain their goals. Prerequisites: ACG 4111 and 4341 or equivalents, and admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6845 Accounting and Quantitative Methods (AC) (3).** Study of statistical and management science techniques that are or may be utilized in financial and managerial accounting. Prerequisites: QMB 3150 and ACG 4401, or equivalents, and admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6866 Accounting for Health Care Organizations (3).** Study of financial reporting and analysis applied to for-profit and NFP healthcare organizations emphasizing accounting issues related to strategic decision-making. Prerequisite: Permission of the Director of the School of Accounting.

**ACG 6867 Seminar in Medicare Regulation (3).** Principles of Medicare payment systems emphasizing changing role of Medicare in the American healthcare system and developing technical skills to understand, identify and research problems in Medicare payments. Prerequisite: Permission of the Director of the School of Accounting.

**ACG 6875 Evolution of Accounting Thought (AC) (3).** The cultural origins of accounting and its traditional controversies, from pre-historic time onward, and in an international context. Prerequisites: Admission to graduate program in School of Accounting or permission of the Director of the School of Accounting.

**ACG 6885 Accounting Research and Reporting (AC) (3).** Examine the projects relating to historical and current problems in public accounting practice, and preparation of appropriate reports in oral and written formats, under a variety of professional settings. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6905 Independent Study in Accounting (AC) (1-3).** Individual conferences; supervised readings; reports on personal investigations. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 6935 Special Topics in Accounting (AC) (1-3).** Intensive study for groups of students of a particular topic or a limited number of topics not otherwise offered in the curriculum. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**ACG 7157 Seminar: Theory and Contemporary Research in Financial Accounting (AC) (3).** An evaluative overview of the classical literature in financial accounting and the contemporary empirical research published in the leading scholarly journals. Examined are income determination theories, normative accounting principles, accounting information and stock prices, and principal-agent relationships. Prerequisite: Permission of Doctoral advisor in Accounting.

**ACG 7177 Seminar: Accounting Information and Security Prices (AC) (3).** An in-depth examination of accounting information and security prices within capital markets theory, including a thorough examination of the cross-sectional properties and time-series properties of accounting numbers and the importance of research findings and new developments in research methodology. Prerequisite: Permission of Doctoral advisor in Accounting.

**ACG 7436 Seminar: Information Value and Agency Research Accounting (AC) (3).** An in-depth examination of the research paradigm and the associated empirical research in accounting and auditing. Examined are the issues of information value, risk aversion, risk sharing contracts, as well as accountability from the standpoint of monitoring contracts. Prerequisite: Permission of Doctoral advisor in Accounting.

**ACG 7695 Seminar: Contemporary Research in Management Accounting and Auditing (AC) (3).** A broad overview of classical and contemporary empirical research in managerial accounting and auditing including budget and performance review, decision making, information analysis, professional judgment, sampling problems, audit risk, etc. Prerequisite: Permission of Doctoral advisor in Accounting.

**ACG 7836 Seminar: Behavioral Research in Accounting-Individual Behavior (AC) (3).** An in-depth examination of the relationship of cognitive psychology, cognitive models of human judgment, decision theory and accounting information. Emphasis is placed upon the human processing of accounting information, the decision value of information, and the development of decision aids or heuristics. Prerequisite: Permission of Doctoral advisor in Accounting.

**ACG 7837 Seminar: Behavioral Research in Accounting-Human Groups and Systems (AC) (3).** The multifarious behavioral relationships of groups within the formal and informal organizational structure are examined with respect to performance measurement (efficiency and effectiveness), accountability, planning and control of the development of decision support systems. Prerequisite: Permission of Doctoral advisor in Accounting.

**ACG 7886 Seminar: Empirical Research Methodology and Paradigms in Accounting (AC) (3).** Study of research design, methods of data collection and analysis and problems of measurement in accounting research. Empirical research studies in accounting are integrated

throughout to illustrate and analyze the structural problems of research design as well as the strengths and weaknesses of various acceptable paradigms. Prerequisite: Permission of Doctoral advisor in Accounting.

**ACG 7887 Research Forum and Workshop (AC) (1).** Regularly scheduled workshop at which visiting scholars as well as faculty and doctoral candidates present and evaluate research papers. Candidates are expected to participate in discussions, act as discussants and present their own research for critique. Sessions are held for structuring and brainstorming research projects in the formative stages as well as for presenting completed efforts. Prerequisite: Permission of Doctoral advisor in Accounting.

**ACG 7888 Seminar: The Philosophy of Science, Theory Construction, and Verification in Accounting (AC) (3).** An examination of knowledge, theories, scientific explanation and prediction as related to the social sciences. Various theories of accounting are critically examined from the standpoint of theory construction and verification in the philosophy of science. Prerequisite: Permission of Doctoral advisor in Accounting.

**ACG 7889 Seminar: Positive Theory Research in Accounting (AC) (3).** Construction of theory to explain accounting and auditing practices in an environment of regulation using empirical research findings from a growing body of economic-based research in accounting and finance. Prerequisite: Permission of Doctoral advisor in Accounting.

**ACG 7896 Accounting Research Methods on Capital Markets. (AC) (3).** An advanced accounting graduate course in current time series methods used to analyze capitals and other time-related financial markets. This course is designed for Ph.D. students in accounting and business who already have advanced statistical and financial training, and serves as an introduction to other doctoral courses. Prerequisite: Permission of Doctoral advisor in Accounting.

**ACG 7938 Seminar: Special Topics in Accounting Research (AC) (3).** Topics vary according to instructor and student interest in problems and issues on the frontier issues of accounting. Prerequisite: Permission of Doctoral advisor in Accounting.

**BUL 5661 Law for Accountants (AC) (3).** A survey of select topics of direct interest to accounting students, including contracts, sales, agencies, partnerships, corporations. Prerequisite: Permission of Accounting certificate program advisor.

**BUL 5662 Accountant's Liability (AC) (3).** Overview of accountant exposure to private and public sector liability suits, independent in auditor engagements, securities regulations and other state and federal laws of chief concern to accountants. Prerequisite: Permission of Accounting certificate program advisor.

**BUL 6810 Legal Environment of Business (AC) (3).** Studies the importance of law and legal institutions on commerce workings of administrative law; various aspects of employment legislation and other areas of legal environment of business. Prerequisite: Permission of accounting certificate program advisor.

**BUL 6821 Cyber Law (3).** Cutting edge issues of relationship between business/society and legal issues impacting internet usage in e-commerce and topics include intellectual property, business and finance, privacy and social issues. Prerequisites: BUL 4310 or BUL 4320 and graduate standing.

**BUL 6830 Survey of Business Law (AC) (3).** Overview of substantive and procedural aspects of contract law, U.C.C., partnerships and corporations, accountant's liability, and other aspects of government regulation of business. Prerequisites: Admission to a graduate program in the School of Accounting, or permission of the Director of the School of Accounting. Not open to those with undergraduate accounting degrees.

**BUL 6850 International Business Law (AC) (3).** Analysis of legal problems facing the U.S. international and multinational businesses. Topics include the transnational research of economic regulation, international trade and investment, antitrust law, technology transfers, and securities law.

**BUL 6890 Special Topics in Business Law (AC) (1-6).** Intensive study for groups of students of a particular topic, or a limited number of topics, not otherwise offered in the curriculum. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**BUL 6906 Independent Study in Business Law (AC) (1-6).** Individual conferences; supervised readings; reports on personal investigations. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**COP 7545 File and Database Management Systems (DS) (3).** Fundamentals of database concepts and methodologies, including data representation, data modeling, and file organization. Prerequisite: Graduate standing. (on demand)

**ECP 6705 Managerial Economics (EC) (3).** Basic microeconomic concepts as they apply to decision making within the organization; supply and demand; market structure and market behavior in specific industries. Prerequisites: ECO 3021 and ECO 3011.

**ECP 6715 Macroeconomic Forecasting for Management (EC) (3).** Business macroeconomic concepts as they apply to decision making within the firm. Traditional models of income determination and forecasting analysis. Prerequisite: ECP 6705.

**FIN 5307 Financial Markets and Analysis (3).** Financial Institutions, Financial Investments, Financial Planning and Analysis, International Financial Perspectives.

**FIN 5495 Leasing and Mergers (FI) (3).** Discussion-oriented course; will provide an analytical foundation to corporate development, strategies, and resource allocation decisions. Merger activity and leasing decisions will be viewed as strategic decisions by the firm to enable them to achieve corporate objectives. Prerequisites: FIN 3424 or FIN 6428, or equivalent.

**FIN 5XXX Financial Markets and Analysis (3).** This is a survey course in (Financial Institutions, Financial Investments, Financial Planning and Analysis, International Financial Perspectives). The purpose of this

course is to provide students with a working knowledge of the above listed topics.

**FIN 6246 Financial Markets and Institutions (FI) (3).** Analysis of the characteristics and efficiency of the money markets and capital markets. Types of money market and capital market instruments, and the role of financial institutions in these markets. Prerequisite: FIN 6428

**FIN 6325 Current Issues in Commercial Banking (FI) (3).** Main policy issues in commercial banking and the role of regulatory authorities. Presentation includes bank mergers and holding companies; national bank branching; and the present structure and prospects of the financial sector. Prerequisites: FIN 6326 or equivalent. (on demand)

**FIN 6326 Commercial Banking (FI) (3).** The objectives, constraints, and policies applicable to the management of commercial banks. Emphasis will be given to asset and liability management, marketing of services and other banking functions. Prerequisite: FIN 6428.

**FIN 6346 Credit Analysis (FI) (3).** This course examines how the accounting framework is integrated with tools and techniques for the analysis and interpretation of financial statements. Evaluation of risk in domestic and foreign loans and the pricing of credit facilities. Prerequisite: FIN 6428.

**FIN 6418 Working Capital Management (FI) (3).** Intermediate theories and techniques of cash, accounts receivable, inventory, and accounts payable management. Prerequisite: FIN 6428.

**FIN 6426 Financial Management Policies (FI) (3).** Advanced theories and applications underlying financial decision making. Case studies and model building. Topics may include valuation, capital structure, dividend policy, restructuring, mergers and acquisition, corporate bankruptcy, agency theory, and initial public offerings. Prerequisite: FIN 6428.

**FIN 6428 Corporate Finance (FI) (3).** In-depth examination of asset, liability and capital structure management, with emphasis on valuation capital budgeting techniques; risk evaluation; working capital management; and methods of short-term, intermediate and long-term financing. Prerequisites: ACG 6026 or equivalent.

**FIN 6436 Capital Budgeting and Long Term Resource Allocation (FI) (3).** The theory of capital allocation at the level of the firm, and empirical findings. Decision models and their application. The pattern of capital expenditure of industries and of the economy as a whole. Investment determinants. Prerequisite: FIN 6428.

**FIN 6446 Competitive Strategy (FI) (3).** Provision of tools for managerial decision-making in a variety of competitive environments including demand analysis, short- and long-run costs of production, demand for factors, market structure and competitive strategy.

**FIN 6455 Financial Modeling and Forecasting (FI) (3).** An introduction to Financial Modeling and Forecasting. Emphasis is on computer models and forecasting the financial variables. Prerequisites: Permission of the instructor and FIN 6428.

**FIN 6456 Quantitative Methods in Financial Analysis (FI) (3).** Introduction to mathematical and statistical methods used in finance. The applications of computer techniques to financial management. Prerequisites: FIN 6428 or equivalent.

**FIN 6487 Financial Risk Management - Financial Engineering (FI) (3).** A survey of financial instruments used for financial risk management, including forwards, futures, options and swaps. Emphasis is on identification of financial risks and designing optimal risk management program. Prerequisites: FIN 6426 or FIN 6515.

**FIN 6489 Advanced Financial Risk Management (3).** This course examines advanced issues in options and financial engineering, including quantitative aspects of options models credit risk instruments, and how to develop new securities. Prerequisites: FIN 6487 or equivalent.

**FIN 6515 Securities Analysis (FI) (3).** An analysis of securities and the organization and operation of their markets. The determination of the risk reward structure of equity and debt securities and their valuation. Special emphasis on common stocks. Other topics include options, mutual funds and technical analysis. Prerequisite: FIN 6428.

**FIN 6517 Advanced Investments (3).** This course examines advanced topics in equity and fixed income investments as well as portfolio theory. Emphasis is on theories and applications in the valuation and management of equity and fixed income instruments both locally and globally. Prerequisites: FIN 6516 and FIN 6538 or equivalent.

**FIN 6525 Portfolio Management (FI) (3).** Practical and theoretical problems associated with the techniques of optimal portfolio selection, construction, and revision. The portfolio objectives of individuals, corporations and funds. Measurement of portfolio performance and related empirical evidence. The role of computers in portfolio management. Prerequisite: FIN 6515.

**FIN 6538 Financial Futures and Fixed Income Investments (FI) (3).** An examination of the structure, uses, and strategies associated with financial futures markets. Valuation, hedging, speculative activity, and other futures related risk management issues are discussed. The varieties of fixed income securities and their default risk. The valuation of fixed income securities and their use in the investment and risk management. Prerequisites: FIN 6246 or FIN 6515.

**FIN 6550 Behavioral Finance and Market Microstructure (3).** Behavioral finance studies how human behavior affects investment and financial decisions by including biases and dependence. Market microstructure examines intraday price, volume and volatility behavior. Prerequisite: FIN 6428.

**FIN 6625 International Bank Management (FI, MA) (3).** Management of the international banking function; setting goals and developing strategies, establishing an organizational structure and managing operations. International banking services. Foreign lending, risks, restraints, and portfolio considerations. International banking trends and implications for regulation. Prerequisite: FIN 6428.

**FIN 6626 International Bank Lending Policies and Practices (FI, MA) (3).** Organization of the lending function and examination of the basic types of international lending: trade financing, loans or placements to foreign banks, loans to governments and official institutions, and loans to businesses. Syndicated bank loans. Documentation and legal considerations in foreign lending. Assessing and managing risk in the international loan portfolio. Prerequisite: FIN 6428.

**FIN 6636 International Finance (FI, MA) (3).** A comparative study of the institutional characteristics and internal efficiency of developed and underdeveloped capital markets. The relationships between world and capital markets and prospects for integration. The role of multilateral institutions, multinational corporations, states, and the structure of trade in the international short and long term capital flows. The development of financial centers. Prerequisites: FIN 6428 or equivalent.

**FIN 6638 International Capital Markets (FI) (3).** An exhaustive study of the current institutional aspects of the financial and monetary systems of the developed and emerging markets. Topics will include detailed discussions of capital markets including stock exchanges and the international asset pricing models. Prerequisites: FIN 6428 or permission of the instructor.

**FIN 6644 Global Financial Strategy (3).** Aspects of strategic financial environment and management of firms that operate in a global arena; to include recent developments in financial strategy, international trade and economic decision making. Prerequisite: FIN 6428

**FIN 6645 Global Finance for Executives (FI) (3).** Deals with the theoretical and empirical aspects of the financial management of firms that operate in an international business environment. Prerequisite: FIN 6428.

**FIN 6656 Latin American Financial Markets and Institutions (3).** An evaluative overview of the money and capital markets in Latin America. Topics include review of the most recent literature on regulation and deregulation, globalization, regional markets, privatization, banking innovations, the role of foreign banks, and currency boards in Latin America. Applicable cases will be discussed. Prerequisite: FIN 6428.

**FIN 6804 The Theory of Finance (FI) (3).** The study of the development of the theory of finance and its implications for the financial decisions made by the manager of business firms. Topics include: utility theory; capital budgeting; portfolio theory; capital market equilibrium; multi-period valuation; and the cost of capital. Financial decision making is explored under both certainty and uncertainty and within the context of both perfect and imperfect markets. Prerequisites: FIN 6428 or equivalent.

**FIN 6906 Independent Study in Finance (FI) (1-6).** Individual conferences; supervised readings; reports on personal investigations. Consent of faculty tutor and Department Chairperson required.

**FIN 6915 Master's Project in Finance (FI) (1-6).** An individualized research project and report, which may include field experience with a firm or agency; library research; computer programming; or project development. The course should be taken during the last half of the

student's graduate program. Consent of faculty tutor and Department Chairperson required.

**FIN 6936 Special Topics in Finance (FI) (1-3).** For groups of students who desire intensive study of a particular topic or a limited number of topics not otherwise offered in the curriculum. Consent of faculty supervisor and Department Chairperson required.

**FIN 6943 Finance Internship (FI) (1-3).** Student placement within a financial institution, business firm or other organization for the purpose of providing practical experience to supplement theoretical classroom instruction. Periodic reports and conferences required. Permission of the instructor and Department Chairperson.

**FIN 7527 Seminar in Investments (FI) (3).** Examines analysis and measurement problems of investments. Includes the application of statistical techniques, current theoretical issues and empirical literature. Prerequisite: Permission of the instructor.

**FIN 7536 Seminar in Futures Markets (FI) (3).** A comprehensive examination of the literature in futures markets. Emphasizes the structure and pricing of futures, and risk-management via hedging and arbitrage. Prerequisite: Permission of the instructor.

**FIN 7606 International Corporate Finance (FI) (3).** The study of topics of research interest to international financial decisions. Topics include foreign exchange risk, international financial markets, and foreign exchange market efficiency. Prerequisite: Permission of the instructor.

**FIN 7807 Seminar in Corporate Finance (FI) (3).** Familiarizes students with recent developments in finance theory. Includes such topics as the influence of leverage, uncertainty and the cost of capital, agency theory and related topics. Prerequisite: Permission of the instructor.

**FIN 7808 Financial Theory I (FI) (3).** This course focuses on the theory of financial decision-making under certainty and risk. Includes investment under uncertainty, capital structure, dividend, asset valuation, and options pricing. Prerequisite: Permission of the instructor.

**FIN 7809 Financial Theory II (FI) (3).** This course focuses on the theory of financial decision-making under certainty and risk. Includes investment under uncertainty, capital structure, dividend, asset valuation, and options pricing. Prerequisite: Permission of the instructor.

**FIN 7810 Financial Theory III (FI) (3).** This sequel to Financial Theory I and II focuses in on microfinance. Discusses issues primarily in corporate finance such as effects of taxation, agency theory, and signaling theory. Prerequisite: Permission of the instructor.

**FIN 7811 Seminar in Financial Markets and Institutions (FI) (3).** Examines recent developments in economic and financial theories as applied to topics such as the structure of financial markets and the economics of information and financial institutions. Prerequisite: Permission of the instructor.

**FIN 7812 Seminar in Options and Contingent Claims (FI) (3).** An examination of the theories of option valuation and arbitrage pricing, and their applications to security analysis, portfolio management and financial instrument valuation. Prerequisite: Permission of the instructor.

**FIN 7816 Seminar in Portfolio Theory (FI) (3).** Examines investment and portfolio theory, with emphasis on the historical development of the literature in this area and the recent analytical and empirical work. Prerequisite: Permission of the instructor.

**FIN 7818 Foundations of Financial Models (FI) (3).** Introduction to mathematical and economic models underlying the development of modern finance theory. Includes discrete and continuous time models in finance using stochastic calculus. Prerequisite: Permission of the instructor.

**FIN 7845 Statistical Methods in Finance I (FI) (3).** Estimation, and testing of various economic and financial models. Emphasis on econometric techniques to deal with various problems of single-equation models and introduction to simultaneous equation. Prerequisite: Instructor's permission.

**FIN 7846 Statistical Methods in Finance II (FI) (3).** Emphasis on econometric techniques and multi-variate statistics as applied in finance. Includes simultaneous equation models, multiple discriminant analysis and factor analysis. Prerequisite: Instructor's permission.

**FIN 7855 Financial Economics I (FI) (3).** An advance doctoral course covering selected advanced topics in Microeconomic foundations and other topics related to business. Emphasis will be on economics of uncertainty, agency problems, information and signaling. Prerequisites: ECO 7115 or permission of the instructor.

**FIN 7856 Financial Economics II (FI) (3).** An advanced doctoral course covering selected advanced topics in the theory of macrofinance. Emphasis will be on financial intermediation. Prerequisites: ECO 7206 or permission of the instructor.

**FIN 7906 Finance Doctoral Independent Study (3).** Supervised research projects determined by professor and student. May involve conferences, supervised reading, and reports. Prerequisites: Consent of sponsoring professor and Chairperson required. (on demand)

**FIN 7916 Finance Doctoral Research Project (3).** Intensive research project conducted during the summer following the student's first and second years of coursework. Each student develops his/her own research project under the supervision of a faculty member. Prerequisite: Graduate standing. (on demand)

**FIN 7936 Finance Doctoral Seminar (3).** College colloquium series featuring presenters from various academic disciplines and businesses. Prerequisite: (on demand).

**FIN 7980 Ph.D. Dissertation (1-12).** Original research that is supervised by a faculty committee and defended openly before the university committee. Prerequisites: Permission of Major Professor and Doctoral Candidacy.

**FIN 7981 Finance Dissertation Preparation (3).** Preparatory background research and study to begin development of dissertation proposal. Students should be able to complete proposal by the end of the course. Prerequisites: Completion of TIER 1 courses. (on demand)

**GEB 5895 Strategic Business Planning (3).** This course focuses on clarifying ideas and processes for developing viable strategic plans. Students will develop a venture

concept for an existing corporation and write a plan for implementation, including corp culture, task environment, external environment.

**GEB 6116 Advanced Business Plan Development (3).** This course is designed to help the student develop an effective written implementation plan for a new business venture; it deals with the critical decisions and actions that entrepreneurs must make in both planning and executing a new venture.

**GEB 6907 Community Service Learning (3).** The Integration of classroom theory with experimental learning in community service participation, development, and management of community service projects, especially those associated with the business community.

**GEB 6941C Graduate Business Internship (3-6).** This program allows graduate students to work in jobs significantly related to their major area of study and career goals. This is supervised work with carefully designed and monitored work assignments. Specific placement must be approved by the faculty advisor prior to enrollment. Work performed on the current job cannot be used for internship credit. Prerequisite: Graduate Students.

**GEB 7906 Independent Study for Doctoral Students (1-15).** Supervised research projects determined by professor and student. May involve conferences, supervised reading, and reports. Consent of sponsoring professor and chairperson required. (on demand)

**GEB 7910 Quantitative Research Methods in Business (3).** This course introduces a structured approach to quantitative research methods such as surveys, experiments, data analysis, and multi-criteria analysis of judgements.

**GEB 7911 Qualitative Research Methods in Business (3).** This course introduces a structured approach to qualitative research in business. It includes study of methods such as case studies, ethnography, archival studies, and action research.

**GEB 7916 Doctoral Research Project in Business (BA) (1-15).** Intensive research project conducted during the summer following the student's first and second years of coursework. Each student develops his/her own research project under the supervision of a faculty member. Prerequisite: Graduate standing. (on demand)

**GEB 7930 Seminar on Research in Emerging ICT and their Implications (3).** This seminar will examine research on emerging information technologies, their application, and their implications for organizations and strategy.

**GEB 7931 Seminar on Research in Emerging Organizations (3).** Globalization, deregulation, and information-communication technologies are changing how organizations are coordinated and managed. This seminar examines emerging research in managing such organizations.

**GEB 7932 Seminar on Research in Managing Distributed Operations (3).** This seminar examines research issues arising as a consequence of global distribution of operations, as enabled by ICT and globalization of business.

**GEB 7933 Seminar on Research in Measurement and Valuation in Knowledge Economy (3).** Examination of research on measurement and valuation of digital, knowledge, and relationship assets in knowledge economy.

**GEB 7934 Business as Dynamic Systems (3).** This seminar course provides a systems theoretic framework for understanding and analysing organizations. Hard and Soft Systems, Systems Dynamics, Complexity Theories are examined.

**GEB 7935 Seminar on Research in Collaborative and Competitive Strategies in Global Economy (3).** This seminar course examines research in emerging strategic transition from competitive to cooperative strategies in the context of internationalization and globalization.

**GEB 7936 Doctoral Seminar in Business Administration (BA) (1).** College colloquium series featuring presenters from various academic disciplines and businesses. (on demand)

**GEB 7937 Seminar on Research in Acquiring and Implementing IS (3).** Examination of research and theory on the acquisition, development, implementation of information systems.

**GEB 7980 Ph.D. Dissertation (BA) (1-12).** Original research that is supervised by a faculty committee and defended openly before the university committee. Prerequisites: Permission of Major Professor and Doctoral Candidacy.

**GEB 7981 Dissertation Preparation (1-10).** Preparatory background research and study to begin development of dissertation proposal. Students should be able to complete proposal by the end of the course. Prerequisite: Completion of TIER 1 courses. (on demand)

**ISM 5XXX Managing Information Technology (3).** Introducing concepts/software in enterprise-wide computing, information architecture, process analysis/design, data models, client server computing, information security and network survivability.

**ISM 6045 Current Economic and Social Implications of Information Systems (DS) (3).** Effects and implications of socioeconomic factors in the operation of information systems and interdependence with the legal and international business environment. Privacy and fraud; computer system purchase and lease contracts; economics of system design, selection and operation; electronic fund transfers and mail; international considerations. Prerequisites: MAN 6830 and MAN 3025.

**ISM 6057 Web Management (3).** This course provides students with techniques to manage and develop web projects including development environments, linkage between client and database. The course is designed to assist students in understanding how to manage and use web related techniques in an organization.

**ISM 6106 Systems Analysis (DS) (3).** A study of the systems approach to problem solving as it applies to any area of specialization. Consideration of the problems in determining system objectives; identifying system boundaries and constraints; marshaling resources for achieving system objectives; analyzing the sub-components of the system and their respective objectives;

and managing the system. Prerequisites: MAN 6830, CGS 3403, and COP 2210.

**ISM 6136 Data Mining and Analysis (3).** Introduction to concepts of data mining, survey of techniques, models and applications. Comprehensive access and analysis of the organization data warehouse. Examination of knowledge discovery process to extract business rules and decision-aids. Prerequisites: Permission of Department and Introductory Statistics.

**ISM 6155 Information Systems Development (DS) (3).** Concepts and methods used in the analysis and design of MIS. Feasibility study, system flow charting, data requirements analysis, data design, user friendly systems design. Systems design project. Prerequisites: MAN 6830 or equivalent.

**ISM 6156 Enterprise Information Systems (DS) (3).** Introduces concepts of enterprise-wide computing, information architecture, process design, data models, and client/server computing.

**ISM 6157 Enterprise System Configuration (DS) (3).**

**ISM 6158 Enterprise-Wide System Administration (DS) (3).** This course will expose students to key aspects involved in the implementation and operation of the R/3 system and will provide the technical and conceptual foundation necessary for developing appropriate strategies and approaches for implementation and maintenance of an enterprise-wide system.

**ISM 6159 Global Enterprise Management and Strategy (3).** Global Enterprise Systems consist of 3 major components: Enterprise Resource Planning, Supply Chain Management, and Customer Relationship Management. This course examines each of these systems and explores how they support and overall business strategy.

**ISM 6205 Database Management (DS) (3).** The course addresses techniques for structuring and managing data in organizations. Discusses data concepts, data modeling, database requirements definition, conceptual, logical, and physical design, data administration, and distributed database management. Prerequisite: MAN 6830.

**ISM 6217 Database Administration (3).** Administration of the physical realization of database, which includes studying physical database design, understanding database server architecture, studying recovery, and tuning the database. Prerequisite: ISM 6205.

**ISM 6222 Telecommunications Network (DS) (3).** This course will focus on providing the student with fundamental understanding of the various concepts involved in modern data communication and networking installations, along with its implications in the design of information systems.

**ISM 6225 Global Applications of Information Technology (3).** Examines information technology use in the international arena, e.g. for communication within a multinational corporation, or communication with customers, suppliers in another country. Topics include: transborder data flow; global connectivity through Telecommunications; IT transfer across national boundaries, management of IT in multinational corporations; case studies or global IT use. Prerequisites: MAN 6830 or equivalent.

**ISM 6305 Information Systems Planning (DS) (3).** An in-depth study of systems concepts, as they apply to information systems in organizations. Consideration of planning for systems development and its accomplishment through the phases of the life cycle, and of the overall management of the information systems function. Prerequisites: MAN 6830 and MAN 3025.

**ISM 6316 Project Management of Information Sciences (3).** This course examines the defining characteristics of IT projects and introduces a variety of relevant techniques. The course includes project manager functions like managing scope, time, quality, and cost. Prerequisites: ISM 6205, ISM 6106, ISM 6156.

**ISM 6326 Information Security (3).** This course explores firewalls, digital signatures, encryption and other methods of security. It teaches students how to implement these techniques in the development and maintenance of information systems. Corequisite: ISM 6222.

**ISM 6357 Computer Administration (DS) (3).** The theory and computer management. Topics include selection, training, job and performance evaluation, and incentive schemes as they relate to key positions of systems analysis, programming, data preparation and entry, and project management. Special attention is given to human resources management and development at various levels within the EDP department.

**ISM 6405 Management Support Systems (DS) (3).** Concept of decision support is examined in a management decision context. Types of applied decision support and expert systems in business are surveyed. Prerequisite: MAN 6830.

**ISM 6423 Knowledge Management (3).** This course explores the basic concepts of managing organizational intellectual capital, including appropriate information technologies ranging from Intranets to Artificial Intelligence.

**ISM 6455 Microcomputer Applications in Business (DS) (3).** Fundamentals and comparison of contemporary microcomputers. Extensive usage of available software for making business decisions. Emphasis on small business applications and cases. Student projects. Prerequisites: Computer programming proficiency, MAN 4504 and CGS 3300 or MAN 6501 and 6830.

**ISM 6489 Electronic Commerce Management (3).** Students will gain the knowledge needed to manage and develop windows and web-based applications and the use of web services for B2B and B2C applications. Students will learn about current frameworks that facilitate electronic commerce.

**ISM 6507 Electronic Commerce Strategy (3).** This course will teach students strategies for the electronic commerce landscape to help them develop and execute a business plan for creating an e-business startup. Prerequisites: Technology of EC; ISM 6316.

**ISM 6930 Special Topics in Management Information Systems (DS) (1-6).** To study the recent developments in the MIS field not otherwise offered in the curriculum, such as office automation, computer graphics, etc. Prerequisites: Advanced standing and department chairman approval.

**ISM 7083 Deterministic Decision Models (DS) (3).** This course deals with the optimal decision making and modeling of deterministic systems that originate from real life. These applications, which occur in government, business, engineering, economics, and the natural and social sciences, are largely characterized by the need to allocate limited resources.

**ISM 7087 Probabilistic Decision Models (DS) (3).** This course deals with the optimal decision making and modeling of probabilistic systems that originate from real life. These applications, which occur in government, business, engineering, economics, and the natural and social sciences, are largely characterized by the need to allocate limited resources.

**ISM 7126 Seminar on Systems Analysis (DS) (3).** A system theoretic approach to understanding and analysing the role of information in organizations. Includes systems approach, systems dynamics, soft systems and complexity theoretic prospects.

**ISM 7152 Seminar on System Acquisition and Implementation (DS) (3).** Theory and research on methodologies, tools, and techniques for acquiring, developing, and implementing information systems in organizations.

**ISM 7306 Seminar on Strategy and Information Resource (DS) (3).** Theory and research on strategic perspective on the management of the information resources. Relates IT strategy and management to corporate strategy.

**ISM 7345 Seminar on IS and Organizations: Design and Impact (DS) (3).** Theory and research on the impact of IS on organizational design and structure.

**ISM 7406 Decision Support Systems (DS) (3).** Theory and research on the design of decision aids. Integrating models and data with a technological delivery system that supports unstructured problem-solving by executive.

**MAN 5524 Advanced Production Management (DS) (3).** More advanced methods in master planning, forecasting, capacity management, production activity scheduling/control, MRP and inventory management. This course has a professional orientation similar to the APICS certification guidelines. Prerequisites: MAN 4504 or MAN 6501, or Department Chairperson's approval.

**MAN 5782 Managing in the 21st Century (3).** This course is designed to identify important problems for managers in 21st Century. Includes responding to global issues, such as shift manufacturing trends; workplace ethics and diversity; cultural attitudes; the impact of new technologies.

**MAN 5930 Seminar in Personnel Management (MA) (3).** Overview and examination of the various aspects of the personnel management function.

**MAN 6038 Family Owned Businesses (3).** This course addresses the special issues facing family-owned and managed firms and gives an appreciation for the special dynamics in such firms and how to be professional managers in such organizations.

**MAN 6051 Organization and Management Process (MA) (3).** Analysis of organizations including the evolution

of management thought and the effects of technology and the environment on the organization. Emphasis will be on such concepts as division of work, delegation and decentralization, leadership, motivation, work satisfaction; as well as planning, organizing, directing, and controlling.

**MAN 6057 Innovation in Management (3).** This course explores the process of managing innovation. In today's global marketplace, competition from all over the world forces firms to continuously upgrade their product offerings and ways of doing business. This course discusses how to be more creative, how to manage creatively, and how to implement innovation.

**MAN 6066 Business Ethics (MA) (3).** Practical approaches for addressing ethical conflicts in organizational administration. Emphasis will be placed on developing participants' ability to accurately diagnose organizational ethics problems and determine constructive solutions.

**MAN 6085 Introduction to E-Business (3).** Survey of the various types of E-Business, their economic, financial, accounting, ethical, legal and regulatory implications and their impact on major traditional industries. Also, examines how to build business models leading to profitable business. Prerequisite: Acceptance of the degree program.

**MAN 6086 High-Technology Product and Service Development (3).** The course presents the systematic process of product and service development in conjunction with the evolution of team projects, culminating (with a business plan class) in a venture capital and funding forum for new high-tech start-ups. Adopts a business and management emphasis to create worldclass products/internet services.

**MAN 6121 Interpersonal Behavior and Analysis (MA) (3).** A human interaction/human relations training laboratory, designed to increase both self-awareness and understanding of behavior dynamics in groups. Course is intended to enable students to broaden their conceptual understanding of human interpersonal communications and conflict.

**MAN 6145 Intuition in Management (MA) (3).** Interdisciplinary study of intuition and its applications in management. Apply learnings in a term project. Prepare Intuitive Experience Logs to discover intuition firsthand. Prerequisite: Computer Competency.

**MAN 6157 Wellness Management (3).** This course focuses on the management of employee well-being, broadly defined and including safety, security, mental, attitudinal, and health-related outcomes.

**MAN 6167 Leadership in a Global Environment (3).** The course is designed to provide the student with a clear understanding of current thinking in the area of leadership. It focuses on the holistic nature of leadership and the impact leaders have on individuals, groups, and organizations.

**MAN 6204 Organization and Management Theory (MA) (3).** Analysis and design of the structure and process of complex organizations. Effects of task uncertainty, growth, power, goals, and information technology on organization structure and control.

**MAN 6209 Organization Design and Behavior (MA) (3).** Covers how managers interact with organizations to accomplish complex tasks by examining how strategy, structure and systems interact with behavioral variables.

**MAN 6245 Organizational Behavior (MA) (3).** Individual, interpersonal, and small group behavior in complex organizations. Focus on behavior, its causes, and management interventions to improve organizational effectiveness. Research methods to study organizational behavior.

**MAN 6265 Group Processes in Organizations (MA) (3).** The social and psychological processes of organizational functioning. The roles played by small groups in organizational settings.

**MAN 6295 Conflict in Organizations (MA) (3).** A critical examination of the role and impact of interpersonal and intergroup conflict in organizations. Models and approaches to utilizing and resolving conflict toward constructive personal and organization ends will be emphasized.

**MAN 6297 Labor Issues and Conflict Management (MA) (3).** This course covers skills to enhance conflict management of disputes. It is designed to teach students methods to productively manage interpersonal disputes between/among parties.

**MAN 6311 Advanced Personnel Management (MA) (3).** Attention is focused on the theory and practice of modern personnel management, as related to other management functions. Topics include selection; training; job and performance evaluation; and incentive schemes. Special attention is given to human resources management and development at various organizational levels.

**MAN 6316 Human Resource Management Metrics (MA) (3).** This course focuses on the linkage between human resources and the organization's financial plan. This includes budgeting, controlling, and measuring HRM impact.

**MAN 6317 Critical Thinking in Human Resource Management (3).** This course focuses on developing critical thinking skills to solve complex and multidimensional human resource management problems. The course will emphasize the analysis and discussion of cases.

**MAN 6321 Personnel Selection and Placement (MA) (3).** Individual differences and their measurement in personnel selection and job placement. Job design and redesign.

**MAN 6327 High Involvement Human Resource Management (3).** This course focuses on human resource practices that motivate and empower employees to excel on their job by fostering their participation and involvement in organizational decision-making.

**MAN 6328C Applied Methods in Human Resource Management (MA) (3).** This course focuses on the application of research design and measurement theory to solve human resource problems. The emphasis is on applied methodology rather than on statistical issues.

**MAN 6331 Compensation Administration (MA) (3).** An in-depth analysis of Wages and salary administration,

including such topics as job evaluation; wage incentive systems; and work sampling.

**MAN 6336 Reward Systems Management (MA) (3).** This course covers all aspects of compensation and reward systems such as the strategic alignment of compensation and other HR systems, job evaluation, merit – and skill-based pay, cost-effective benefit programs, and flexible pay.

**MAN 6347 Performance and Talent Management (MA) (3).** This course focuses on the development and implementation of effective performance management systems. Career development and electronic performance monitoring will be covered.

**MAN 6351 Personnel Training and Development (MA) (3).** Determining training needs. Training methods. The training staff. Supervisor development. Equal Employment Opportunity management.

**MAN 6356 Professional Development Seminar I (1).**

**MAN 6357 Professional Development Seminar II (1).**

**MAN 6358 Professional Development Seminar III (1).**

**MAN 6359 Human Resource Knowledge Management (MA) (3).** This course focuses on the development of the organization's human capital. The identification of learning needs, current and future performance problems, and leadership development will be discussed.

**MAN 6365 Staffing Organizations (MA) (3).** This course focuses on the identification, recruitment, selection and promotion of successful employees.

**MAN 6367 Career and Succession Planning (3).** This course is based on an integrated "system thinking" model used to create and manage employee succession planning and leadership development processes. It also focuses on management of employee well-being including safety, security, mental and attitudinal and health-related outcomes.

**MAN 6368 Human Resource Deployment (MA) (3).** This course focuses on the staffing, organization, training, and management of rapid response operations.

**MAN 6385 Human Resource Strategy and Planning (3).** This course discusses the notion of strategic planning in the context of human resource management. Alignment of culture and strategy. HR inventories and forecasting.

**MAN 6403 Employment Law and Human Resource Management (MA) (3).** This course focuses on the legal and regulatory factors surrounding human resources management. The emphasis will be on creating awareness of legal constraints when making HR business decisions.

**MAN 6405 Labor Relations (MA) (3).** Examines the collective bargaining system in the United States from the viewpoint of the practitioner. Various aspects of the environment, structure, processes, issues and impact of collective bargaining are considered. Special attention is given to the negotiation and administration of agreements.

**MAN 6411 Collective Bargaining Topics (MA) (3).** An advanced course in labor relations for students with some background who desire more depth than that provided in introductory courses. Topics of contemporary interest,

such as public sector collective negotiations, are treated at length.

**MAN 6416 Corporate Negotiations (MA) (3).** An examination and analysis of corporate negotiation strategies in such areas as collective bargaining, mergers, joint ventures, and with government regulation agencies. The legal environment affecting the negotiated process will be closely scrutinized, as well as internal and external political processes. Prerequisites: ACG 6026, MAN 6245, FIN 6428, MAR 6805.

**MAN 6446 Negotiations (MA/ME) (3).** Negotiations are the processes of creating agreements between two or more parties. This course will introduce students to the art of negotiations in business transactions. The class will include a wide variety of negotiation cases.

**MAN 6501 Operations Management (DS) (3).** This course covers analysis, design, and operations of organizational systems. The systems approach is used to provide a framework or general model of analysis, to which specific concepts, quantitative techniques, and tools can be related. The material presented has application to any organization of people and machines, including hospitals, governmental agencies, service organizations, and industrial concerns. Prerequisites: QMB 6357 or Pass QMB waiver exam.

**MAN 6525 Managing for Total Quality (MA) (3).** Addresses underlying management assumptions, methods, tools, culture and philosophy of total quality management - TQM.

**MAN 6529 Seminar in Production Control Systems (DS) (3).** The control systems for production operations automation and its impact on organizations. Integrated operational-simulation approach. Group and individual projects.

**MAN 6559 Seminar in Management Science (DS) (3).** New topics application areas will be explored. Lectures will relate to the latest advances in the theory and application of management science. Prerequisite: Instructor's approval.

**MAN 6569 Managerial Decision-Making (DS) (3).** This course will investigate and analyze the decision-making problems that managers face in business, volunteer organizations, government, and the public sector. Emphasis will be placed on providing a variety of decision-making experiences for the student. Prerequisites: QMB 6603 or equivalent.

**MAN 6585 Productivity Management Seminar (DS) (3).** Analysis of productivity in manufacturing and service organizations and methodology for productivity improvement. Extensive cases, projects, tours, and guests speakers. Prerequisite: Graduate students (or CBA certificate students).

**MAN 6601 International Management (MA) (3).** This course examines the functions of management in an international context: organization, communication, strategic planning, control, motivation, leadership, and human resource management. The topics include the cultural differences behind different managerial styles and customs.

**MAN 6603 Problems in Comparative Management (MA) (3).** Discussion of literature, readings, and cases, aimed at underscoring the differences and similarities in management behavior in different countries and cultures. General instruction in obtaining and utilizing comparative data on management differences.

**MAN 6606 International Business Environment (MA) (3).** A macro-examination of economic, political, and cultural variables affecting the organization. Emphasis will be placed on social indications and societal forecasting of change; organizational responses to change; and the nature and rate of change in different societies.

**MAN 6608 International Business (MA) (3).** This course examines the environmental variables affecting international operations, trade and investment theories, international institutions, and regional economic groups. It also focuses on international finance, international accounting, international marketing, and international management problems and issues.

**MAN 6615 International Labor-Management Relations (MA) (3).** Comparative analysis of selected industrial relations systems and impact on multinational firms and international labor movements. Emphasis on empirical models and management-oriented case studies.

**MAN 6617 Managing Global Production and Technology (MA) (3).** An exploration of the management of technology and its relationship to the dynamics of globalization of production in both manufacturing and service industries. Prerequisite: MAN 6608.

**MAN 6626 International Human Resource Management (MA) (3).** Decisions about how to recruit, train, compensate, and manage global employees; cross-cultural differences in values; managing the international assignee.

**MAN 6635 International Business Policy (MA) (3).** An analysis of corporate strategies in a rapidly developing and changing world environment. Emphasis will be placed on forecasting, planning, and contingency strategies. The course is taught by case method and stresses the environmental and institutional constraints on decision making within the organization. Corporate executives are invited to attend whenever possible. Prerequisites: ACG 6026, MAN 6245, FIN 6428, and MAR 6805 and MAN 6603 or MAN 6608.

**MAN 6675 Special Topics in International Business (MA) (3).** For groups of students who wish to study intensively a particular topic, or a limited number of topics, in international business, not offered elsewhere in the curriculum. Prerequisites: Approval of the faculty advisor, Department Chairperson, and Dean.

**MAN 6676 Global e-Business Environment (3).** Systematic review of the economic, financial, socio-political and infrastructure environments in which global e-business activity takes place. Introduces methods to evaluate the opportunities and constraints for e-business in a country. Prerequisite: Intro to e-business.

**MAN 6679 Master's Project in International Business (MA) (3).** An individual research project on an international business problem, which may include field work (including internship), library research, computer modeling, or the

use of an approved research methodology. Prerequisites: Assignment of faculty advisor and permission of Department Chairperson.

**MAN 6695 Independent Study in Business (MA) (3).** Individual conferences; supervised readings; reports on personal investigations. Prerequisites: Assignment of faculty tutor and written permission of Department Chairperson, and Dean.

**MAN 6703 Colloquium in Managing Organizational Ethics (MA) (1).** Management issues, responsibilities, and techniques associated with public and private expectations for ethical performance of large-scale organizations.

**MAN 6706 Crisis Management (MA) (3).** Response to crises such as product recalls, product tampering, industrial accidents, and violence in the workplace.

**MAN 6715 Business Environment and Public Policy (MA) (3).** An examination of the economic, political, social and moral context in which management decisions are made. The focus is on the public policy environment of business, whereby community direction is transformed into corporate behavior.

**MAN 6726 Strategic Management (MA) (3).** The use of cases, guest lectures, and gaming to integrate the analysis and measurement tools, the functional areas and public policy issues. The objective is to develop skill in broad areas of rational decision-making in an administrative context of uncertainty. Should be taken in the last semester of master's program.

**MAN 6727 Doing Business in the Marketplace (DS) (3).** Give students practical lessons on the emerging world of the marketplace & teach them how to manage and make money there. Show how managing in the marketplace works with managing in the marketplace. Prerequisite: MAN 6830.

**MAN 6746 Global Environmental Management (MA) (3).** An exploration of the national, regional, and global forces emerging and influencing the management of the business firm's impact on the physical environment. A review existing and developing environmental management theories and control systems for business.

**MAN 6758 Project Consulting (3).** Introduction to the basic principles, methodologies and tools of modern business consulting and project management as practiced by the large management consulting firms. Prerequisite: MAN 6830.

**MAN 6805 Entrepreneurship (MA) (3).** A discussion of the general theories, principles, concepts and practices of entrepreneurship. Heavy emphasis is placed on lecture, readings, case studies and group projects.

**MAN 6830 Organization Information Systems (DS) (3).** Introduction to information systems and their role in organizations from a user's viewpoint. Survey and application of the basic concepts necessary for understanding information systems. Study of the main activities in the development cycle used to acquire information systems capability.

**MAN 6830L Organization Information Systems Laboratory (DS) (1).** Laboratory applications for MAN 6830.

**MAN 6908 Independent Study in Business Environment (MA) (3).** Independent project in the political, economic, social, cultural, ethical, or governmental relations environment of business. Directed study with a business environment faculty member. Prerequisites: MAN 6715, MAN 6606 and permission of the instructor.

**MAN 6910 Research Methods in Management (MA) (3).** Covers the research methods and analytical techniques most widely used in research in human resources and general management. Emphasis is on helping students to become more aware of current techniques and their applications.

**MAN 6911 Research in Systems Development (DS) (3).** Conduct an individual research project or thesis on a topic in the area of computer personnel, systems analysis and design, or other areas within the framework of the MIS program, subject to the instructor's approval. Prerequisite: ISM 6155.

**MAN 6930 Master's Seminar in Management (MA) (1-3).** An examination of recent research findings in selected areas of current concern. Emphasis is placed on readings; active discussion; and small, short-term action and research projects. The student may make a preliminary selection of his/her master's thesis or project topic. Prerequisites: Consent of faculty sponsor, Department Chairperson, and Dean.

**MAN 6937 Special Topics in Business Environment (MA) (3).** A review of a contemporary dimension of business' environment in a field of faculty specialization. Prerequisites: MAN 6523, MAN 6606 or equivalent.

**MAN 6974 Master's Project in Management (MA) (1-6).** Each student is required to develop and conduct an individual research project or thesis on a topic of interest. The topic will be chosen in consultation with a faculty member in the College.

**MAN 6XXX Colloquium in Managing Organizational Ethics (MA) (1).** This course introduces students to core concepts and practices of managing ethical issues in business firms. Using cases, readings and speakers from the business community, the course teaches leadership skills and organizational design strategies to resolve ethical business dilemmas in personally, professionally and environmentally responsible ways. Topics covered include: personal values and ethics; creating and maintaining ethical work climates; ethical issues in stakeholder management, ethics in the global business environment, and ethical issues in managing technology and innovation.

**MAN 7146 Leadership I (MA) (3).** Course identifies leadership theories and research bearing on modern management practice. Behavioral, situational and transformational theories of leadership are emphasized, compared and evaluated.

**MAN 7147 Leadership II (MA) (3).** Draws on research and case studies for understanding of adaptive leadership in turbulent, uncertain environments. Emphasis on effective management of innovation, entrepreneurial activity and new ventures.

**MAN 7148 Intuition in Management (3).** In-depth study of the nature and development of the intuitive process emphasizing its role in management decision making and its relationship to rational problem solving. Prerequisite: Permission of the instructor. Corequisite: MAN 7148L.

**MAN 7155 Fundamentals of Behavioral Research (MA) (3).** Analytical tools to conduct systematic research. Methods of data collection in lab, survey and field research. Emphasis on principles of measurement and statistics to interpret/report behavioral data.

**MAN 7206 Organizational Analysis (MA) (3).** Develops skills in organizational problem-solving through applications of theory and research to actual problems. Emphasis on needs analysis, process consultation, teambuilding and action research.

**MAN 7207 Theories of Organization (MA) (3).** Organization functioning from a macro perspective; emphasis on evolution, structure, design and processes of complex systems. Study of communication/information networks, inter-group processes and control strategies.

**MAN 7235 Management Philosophy and Strategy (MA) (3).** Compares various cross-cultural management philosophies to structure and function of different types of organizations. Emphasis on how to develop and implement a management strategy for maximum productivity in different organizations.

**MAN 7275 Organizational Behavior Management (MA) (3).** An introduction to the study of human behavior in organizations. Emphasis is given to management of individual and group processes including conflict attitudes, decision making, motivation and stress.

**MAN 7305 Human Resource Management (MA) (3).** Personnel management topics including personnel selection, performance appraisal, training design, employee development, and compensation administration. Legal and practical issues are emphasized.

**MAN 7412 Labor-Management Topics (MA) (3).** Presents various aspects of the labor-management relationship to provide a contemporary perspective. Emphasis on structure, processes, strategies and legal issues in collective negotiation and industrial relations.

**MAN 7529 Seminar in Operations Management (DS) (3).** Concepts, tools and recent research developments in the design, planning and control of operations management systems in business and service organizations. Prerequisite: ISM 7083. Corequisite: ISM 7084.

**MAN 7609 Comparative Management (MA) (3).** Course focus is cross-cultural management, i.e., how cultural values influence managerial behavior. The problems of cross-cultural communications, leadership, motivation, and decision making are examined. Prerequisites: Admission to Doctoral program and completion of Doctoral core.

**MAN 7616 Multinational Firm Global Strategy (MA) (3).** Overview of the strategic management and international business concepts that frame strategic activity in MNCs. Competitive business strategies in global and multidomestic industries. Prerequisite: Completion of business Ph.D. core.

**MAN 7620 International Business Operations I (MA) (3).** Examination of the functional management, operations and concerns of international businesses. Emphasizes analysis of problems in managing joint ventures, licensing, barter, and technology transfer. Prerequisites: Admission to Doctoral program and completion of doctoral core.

**MAN 7621 International Business Operations II (MA) (3).** Focus on political, economic, and national security issues which influence IB operations or strategies. Examines techniques for political and economic risk, assessment and reactions to such influences. Prerequisites: Admission to Doctoral program and completion of doctoral core.

**MAN 7640 International Business Research Methods (MA) (3).** Overview of IB academic research, emphasizing topics, literature, methods, information sources, applications, problems, and journal characteristics. Prerequisites: Admission to business Doctoral program and completion of doctoral core.

**MAN 7718 Analysis of Corporate Policy Methods (MA) (3).** Links functional areas of management to provide integrated view of organization and public policy. Emphasis on measurement, analysis and conceptualization of organization as a totality of operations.

**MAN 7895 Seminar in Management (MA) (3).** Key concepts in management ranging from individual worker styles to business ethics. Emphasis on topics such as men and women in organization, decision making styles, and attribution management.

**MAN 7910 Advanced Management Research (MA) (3).** Covers applications of analytical methods in contemporary management research. Emphasis is given to complex research design strategies including multivariate techniques and multidimensional scaling.

**MAR 5416 Marketing and Sales Strategies (3).** This course discusses the nature and scope of marketing, and explores problems facing firms in developing existing markets and opening new ones. Includes sales skills and strategies and controlling sales operations. Prerequisites: Bachelor degree or equivalent.

**MAR 6075 Current Issues in Marketing I (ME) (3).** Intensive study of various topic areas in marketing. Course emphasizes student reading and research, with oral and written reports. Students electing to take this seminar may take no more than 3 credit hours of independent study in marketing. Prerequisite: MAR 6805.

**MAR 6158 International Marketing (ME) (3).** This course discusses the nature and scope of international marketing, and explores problems facing multinational firms and other international marketing organizations, together with strategies for foreign market penetration. Prerequisite: MAR 6805.

**MAR 6336 Integrated Marketing Communication (ME) (3).** A broad introduction to the field of integrated marketing communications and how it fits into the marketing plan. Discussion of objective setting, budgeting, and media planning, as well as the strategic planning and evaluation of advertising media, sales promotion, public

relations, direct marketing, personal selling and marketing communications on the internet. Prerequisite: MAR 6805.

**MAR 6406 Sales Management (ME) (3).** Analysis of personal selling's roles in marketing strategy using detailed case studies on field sales management, working with channel organization, and planning and controlling sales operations. Prerequisite: MAR 6805.

**MAR 6417 Sales Tactics and Strategies (3).** New concepts in selling strategies and techniques, including internationalization and ethical issues in sales. These skills and processes will then be applied to sales management and global selling.

**MAR 6506 Consumer Behavior (ME) (3).** Modern comprehensive models of consumer behavior are utilized as a framework for understanding consumer decision processes. Prerequisite: MAR 6805.

**MAR 6646 Managing Marketing Information (ME) (3).** The role of research in providing information for marketing decision-making, including an examination of the research process and the tools available to the researcher. Prerequisites: MAR 6805 or permission of the instructor.

**MAR 6675 Database Marketing (ME) (3).** A practical approach to the use of database information to solve marketing problems. Emphasis is on obtaining, managing and using information about current and potential customers. Topics include data acquisition, data mining, list segmentation and customer modeling, and direct marketing, relationship marketing and customer lifetime value applications.

**MAR 6707 Current Issues in Marketing II (ME) (3).** Students electing to take this seminar may not take independent study in marketing. Prerequisite: MAR 6075.

**MAR 6722 E-Marketing (3).** Examines how e-business can transform the traditional marketing mix and how fundamental principles of marketing can be applied to develop e-business marketing plans. Prerequisite: MAN 6085 (Introduction to E-Business).

**MAR 6805 Marketing Management in the Global Environment (ME) (3).** Analysis and application of theory and problem solving for marketing management in the global environment. Emphasis will be on the role of marketing in the organization; planning the marketing effort; management of the marketing organization; control of marketing operations; and evaluation of the marketing contribution.

**MAR 6816 Corporate Simulation (ME) (3).** Course emphasis is on application and integration of concepts and tools, through participation in the marketing management of a firm in competition with other firms. The course's focal point is a computerized marketing management simulation. Prerequisites: ACG 6175, FIN 6428, and MAN 6501.

**MAR 6819 Marketing Strategy (ME) (3).** A study of strategic marketing planning through case analysis and selected readings. Emphasis is on planning and problem solving processes, particularly directing, planning, organizing, coordinating, and controlling as applied to a contemporary market-oriented organization. Prerequisites: MAR 6805 or equivalent.

**MAR 6838 Brand Management (ME) (3).** The focus of this course is to provide a sound understanding of the function, issues and challenges of the brand or product manager. The scope of the course embraces U.S. and international situations and emphasis will be placed on analysis, strategy development and practical decision making. The course will draw on the students prior exposure to marketing management, research advertising and promotion and will provide insights and practice in application of these skills in the context of the product manager's roll in the enterprise.

**MAR 6915 Independent Study in Marketing (ME) (1-6).** Individual conferences; supervised reading; reports on personal investigations. Consent of faculty tutor, Department Chairperson and Dean required.

**MAR 6936 Special Topics in Marketing (ME) (1-6).** For groups of students desiring intensive study of a particular topic or a limited number of topics, not otherwise offered in the curriculum. Consent of faculty supervisor and Department Chairperson required.

**MAR 7205 Seminar in Channels of Distribution (ME) (3).** Covers readings from the marketing, economics, logistics, organizational behavior, social psychology, and sociology literatures in developing a research perspective on channels of distribution.

**MAR 7246 Seminar in International Marketing (ME) (3).** Examines major topics and theories in the international marketing literature. Analyzes various perspectives on business activities and strategies in global markets.

**MAR 7507 Seminar in Consumer Behavior (ME) (3).** Covers the major topics and theoretical perspectives in consumer behavior research, with emphasis on consumer decision making.

**MAR 7622 Marketing Research Methodology I (ME) (3).** Philosophy, concepts, methods of marketing research design. Experimental methods, sampling procedures, measurement techniques, other methodological considerations. Prerequisites: Successful completion of first year research methods requirements in a College of Business Ph.D. Program or permission of the instructor.

**MAR 7623 Seminar in Marketing Environment (ME) (3).** Examines the role of marketing professionals in responding to social, economic, political, technological and ecological changes in the business environment. Addresses issues of marketing ethics, social accountability, and the design of responsible marketing strategies.

**MAR 7652 Seminar in Advertising and Persuasion (3).** Covers the major topics and theoretical perspectives within the research literature addressing persuasive communications.

**MAR 7665 Seminar in Marketing Models (3).** Examines the process of model building and the assumptions implicit in various modeling decisions. Emphasis in on learning to interpret, classify and critically evaluate models of marketing phenomena. Prerequisites: Calculus, Probability Theory, Statistics, and Matrix Algebra.

**MAR 7667 Seminar in Marketing Management (ME) (3).** Covers programs of research related to the management of marketing organizations and their role in improving

organizational performance. Current and potential research topics will be considered from the perspective of leading scholars and marketing executives.

**MAR 7786 Seminar in Marketing Theory (ME) (3).** Intensive analysis of the nature and role of hypotheses, generalizations, and empirical regularities. Critical examination of theories of marketing and interaction of marketing theory and practice.

**MAR 7815 Seminar in Foundations of Marketing Thought (ME) (3).** Foundations of marketing, interdisciplinary relationships; reviews major research areas: the marketing mix, consumer choice models, segmentation, stochastic, and analytical models.

**MAR 7845 Seminar in Services Marketing (ME) (3).** Analyzes the nexus between services and marketing management. Identifies and appraises alternative corporate strategies within industries such as banking and finance, insurance, hospitality, entertainment and leisure, health care, and education.

**MAR 7875 Sectorial Marketing (ME) (3).** Course includes retailing, wholesaling, pricing, distribution, advertising, sales promotion and management, personal selling, international services and macromarketing; and marketing and economic development.

**MAR 7979 Doctoral Research in Marketing (ME) (1-6).** Research while enrolled for a doctoral degree under the direction of faculty members. Prerequisite: Permission of Department.

**QMB 6357C Business Analysis for Decision Making (3).** Review of the relevant quantitative techniques required for business analysis and decision making, including decision models, mathematical programming, statistics and forecasting. This is a WebCT and Excel based course. Prerequisites: College Algebra, computer literacy and working knowledge of Excel.

**QMB 6603 Quantitative Methods in Management (DS) (3).** Introduction to basic quantitative tools for the analysis of problems arising in the management of organizations, and the application of these tools to real-life problems. Prerequisites: College Algebra and completion of the Computer Programming Proficiency requirement.

**QMB 6805 Deterministic Models for Management Analysis (DS) (3).** Applications of deterministic models such as linear and nonlinear programming, network analysis (PERT), dynamic programming, and branch and bound algorithms) to managerial problems of allocation, planning, scheduling, investment, and control.

**QMB 6845 Simulation of Management Systems (DS) (3).** Basic concepts of computer simulation of systems; application of these concepts to a variety of management problems. Industrial dynamics, urban dynamics, and large system simulation. Simulation in economic analysis, heuristic methods, and management games are covered. Prerequisites: MAN 6569 and a Computer Programming Language.

**QMB 6855 Stochastic Models for Management Analysis (DS) (3).** Applications of probabilistic models (such as queuing, inventory, and renewal) to their managerial problems.

**QMB 6875 Stochastic Models for Project Management (DS) (3).** Review of deterministic models and principles. Introduction to GERT, critical path methods, criticality index, and resource considerations in stochastic networks. Emphasis on operational decision-making, advanced topics, and individual projects. Students use the computer, and existing programs, to analyze hypothetical project networks, and learn to interpret the results in order to facilitate operational decisions. (F)

**QMB 6905 Independent Study in Decision Sciences (DS) (1-6).** Individual conferences; supervised readings; reports on personal investigations. Consent of instructor, Department Chairperson and Dean required. P/F only.

**QMB 6934 Seminar in Decision Sciences (DS) (1-3).** An examination of recent research findings in selected areas of current concern. Emphasis is placed on readings; active discussion; and small, short-term action and research projects. Consent of instructor required.

**QMB 6974 Project in Decision Sciences (DS) (1-6).** Each student is required to develop and conduct an individual research project or thesis on a topic of interest. The topic will be chosen in consultation with a faculty member in the College and approved by the Department Chairperson.

**QMB 7935 Seminar in Decision Sciences (DS) (3).** Critical review and analysis of recent and important research developments in the area of decision sciences. Prerequisites: ISM 7083 and ISM 7087.

**REE 6045 Real Estate Markets, Institutions and Practices (3).** This course is designed to introduce the student to the nature, principles, and advanced fundamental and analytical practices of the real estate industry.

**TAX 5066 Tax Research and Reporting (AC) (3).** A study of tax planning aspects of a variety of business and other transactions. Emphasis will be placed upon perceiving tax issues and conducting research to resolve them. Prerequisite: Permission of Accounting certificate program advisor.

**TAX 5106 Corporate Taxation (AC) (3).** Tax implication of corporate formations, distributions, redemptions, liquidations, divisions, reorganizations, collapsibles, attributes, consolidations, S-Corp, AET and PHCs. Prerequisite: Permission of Accounting certificate program advisor.

**TAX 5405 Taxation of Estate and Gift (3).** The study of the federal estate tax and federal gift tax provisions. Prerequisite: Permission of Accounting Certificate program advisor.

**TAX 5406 Taxation of Estates and Trusts (AC) (3).** Study of income tax aspects of decedents, followed by income taxation of estates and trusts (subchapter J). Special emphasis on throw-back rules, grantor trusts, charitable remainder trusts, and foreign trusts. Prerequisite: Permission of Accounting certificate program advisor.

**TAX 5506 International Dimensions of Taxation (AC) (3).** Tax provisions affecting foreign corporations and non-resident aliens, as well as those tax provisions affecting U.S. person's business and investment activities outside

the U.S. Prerequisite: Permission of Accounting certificate program advisor.

**TAX 5725 Tax Planning for Managers (AC) (3).** An exploration of the concepts of federal income taxation and tax planning, from the point of view of the manager. Prerequisites: ACG 6308 and permission of accounting certificate program advisor.

**TAX 5875 Seminar in Taxation (AC) (3).** An in-depth study of recent legislative, administrative, and judicial developments in taxation. Prerequisites: TAX 4001 or equivalent, and permission of Accounting certificate program advisor.

**TAX 5904 Independent Study in Taxation (AC) (3).** Individual conferences, supervised readings, reports on personal investigations. Prerequisites: Written Permission of the instructor, Accounting certificate program advisor, School director, and dean.

**TAX 5936 Special Topics in Taxation (AC) (3).** Intensive study for groups of students of a particular topic or topics not otherwise offered in the curriculum. Prerequisites: Written permission instructor, Accounting certificate program advisor, School director, and dean.

**TAX 6005 Income Tax (AC) (3).** A survey of federal income taxation, with emphasis on the taxation of individuals and corporations and the ethics of income tax accounting. Prerequisites: ACG 6115 and admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting. Not open to those with undergraduate accounting degrees.

**TAX 6026 Value-Added Tax Strategies for Business Decisions (3).** Development and implementation of a tax-based framework to assist business decision makers and their advisors in the design of sound strategies when considering alternative business transactions. Prerequisites: TAX 4001 and either TAX 4011 or TAX 6107, or permission of the Director of the School of Accounting.

**TAX 6065 Tax Research, Practice and Procedure (AC) (3).** Study of the tax environment, the tax law and its interpretations, tax research tools, and of relevant practice and procedural mechanisms affecting taxation. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**TAX 6105 Taxation of Corporations I (AC) (3).** The study of federal tax consequences of the formation and operation of corporations; distributions and redemptions; elections of Subchapter S status. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**TAX 6107 Federal Corporate Taxation (3).** Study of the federal income taxation provisions affecting the formation, operations, liquidation, acquisition, and reorganization of Subchapter C corporations. Prerequisite: TAX 6065.

**TAX 6115 Taxation of Corporations II (AC) (3).** The study of federal tax consequences of the liquidation and reorganization of corporations; multiple corporations; advanced topics in corporate taxation. Prerequisites: TAX 6105 and admission to a graduate program in the School

of Accounting or permission of the Director of the School of Accounting.

**TAX 6205 Partnership Taxation (AC) (3).** The intensive study of the formation, operation, and dissolution of partnerships (general and limited). Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**TAX 6206 Taxation of Pass-Through Entities (3).** Study of small business entities, emphasis on partnerships, limited liability companies and S corporations; includes choice, formation and operation of above and distributions, sales and exchanges of ownership in interests and transfers by death. Prerequisites: TAX 4001 and TAX 6065.

**TAX 6305 State and Local Taxation (3).** The Constitutional, statutory, regulatory, and judicial principles affecting state and local taxation of business transactions, with emphasis on Florida taxation. Prerequisite: TAX 6065.

**TAX 6405 Estate and Gift Taxation (AC) (3).** The study of the federal estate tax and federal gift tax provisions. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**TAX 6415 Fiduciary Accounting and Taxation (AC) (3).** The study of the income taxation of estates, trust, and the beneficiaries thereof, including the determination of distributable net income, and throwback rules. The grantor trust and income in respect of a decedent is emphasized. The use of trusts in tax and estate planning is also explored. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**TAX 6445 Estate Planning (AC) (3).** An in-depth discussion of the use of estate tax planning tools, such as lifetime gifts, life insurance, the marital deduction, the use of trusts, future interests, annuities, powers of appointment, charitable transfers, and post-mortem planning. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**TAX 6446 Wealth Transfers (3).** Study of gift estate, and generation-skipping transfer taxes and taxation of estates and trusts; use of estate planning tools: lifetime gifts, life insurance trusts, marital bequests, post-mortem estate planning. Prerequisite: TAX 6065.

**TAX 6505 International Taxation I (AC) (3).** Federal income tax provisions applicable to non-resident aliens and foreign corporations. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**TAX 6507 Principles of International Taxation (3).** Study of the federal income tax provisions applicable to foreign persons' U.S. income and to U.S. persons' foreign income. Prerequisite: TAX 6065.

**TAX 6515 International Taxation II (AC) (3).** Federal income tax provisions applicable to U.S. persons, business, and investment activities outside the U.S. Prerequisites: TAX 6505 and admission to a graduate

program in the School of Accounting or permission of the Director of the School of Accounting.

**TAX 6726 Tax Planning for Managers (AC) (3).** An exploration of the concepts of federal income taxation and tax planning, from the point of view of the manager. Prerequisites: ACG 6026 or equivalent and permission of Accounting advisor. Not open to EMST or MACC students.

**TAX 6805 Tax Policy (AC) (3).** A study of the tax accounting concepts and the judicial doctrines inherent in the federal tax law, tax planning, and tax policy. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**TAX 6835 Taxation of Deferred Compensation (AC) (3).** The taxation of qualified and non-qualified pension and profit-sharing plans, stock options, annuities, lump-sum distributions, death benefits, rollovers, self-employment plans, employee stock ownership plans, etc. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**TAX 6875 Current Developments in Taxation (AC) (3).** The study of recent legislative, administrative and judicial developments in taxation. Prerequisite: Must be in last semester of program.

**TAX 6876 Transactions in Property (AC) (3).** An in-depth investigation into tax problems relating to basis, capital gains and losses, and nonrecognition provisions for transactions in property with special emphasis on personal property transactions and securities investments. Prerequisite: TAX 6065.

**TAX 6877 Seminar in Taxation (AC) (3).** Intensive study of a particular topic or a limited number of topics. The topics included in this course will depend upon the availability of faculty with expertise in the following special classes of tax problems: advanced corporate taxation; taxation of not-for-profit institutions; interstate, state and local taxation; and others, as current developments demand. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**TAX 6905 Independent Study in Taxation (AC) (1-3).** Individual conferences, supervised readings; reports on personal investigations. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**TAX 6935 Special Topics in Taxation (AC) (1-3).** Intensive study for groups of students of a particular topic(s) not otherwise offered in the curriculum. Prerequisites: Admission to a graduate program in the School of Accounting or permission of the Director of the School of Accounting.

**TAX 7067 Seminar: Special Topics in Taxation Research (AC) (3).** Topics vary according to instructor and student interest in problems and issues on the frontier issues of taxation. Prerequisite: Permission of Doctoral advisor in Accounting.

**TAX 7815 Seminar: Tax Policy: An Analysis of the Issues (AC) (3).** An in-depth examination of the horizontal and vertical equity issues in taxation, the effects on

income distribution, business decisions, foreign balance of payments, public finance issues, and economic policy. Emphasized are the areas of empirical research vis a vis legal research. Prerequisite: Permission of Doctoral advisor in Accounting.

**TRA 5245 Transportation Logistics (ME) (3).** Quantitative methods applied to solving problems in business logistics; mathematical and statistical models; optionalization theory and simulation. Problems selected from areas of physical distribution management, inventory control, mode selection, and facility locations.

**TRA 5401 Transportation Operations and Carrier Management (ME) (3).** Contemporary management techniques as applied to carriers; management-problems peculiar to transportation firms; economic analysis of marketing problems; capital formation; costs; pricing; labor relations; and government regulation.

**TRA 6015 Graduate Survey of Transportation Management (ME) (3).** Graduate survey of transportation, its elements, and their impact on society. History, economics, and regulatory principles in transportation. Current policies and problems for all the major transportation modes.

**TRA 6905 Independent Study in Transportation (ME) (1-6).** Individual conferences; supervised readings; reports on personal investigations. Consent of faculty tutor, Department Chairperson, and Dean required.

**TRA 6936 Special Topics in Transportation (ME) (1-6).** For groups of students desiring intensive study of a particular topic or a limited number of topics, not otherwise offered in the curriculum. Consent of faculty supervisor and Department Chairperson required.