

## ACCOUNTING, TAXATION AND LEGAL STUDIES IN BUSINESS (ACCT/TAX/LEGL)

### *Professor Warner, Chairperson, 205A Weller Hall*

*Assistant Professor Marsicovetere, Department Administrator*

*Professors Fonfeder, Katz, Lehman, Martin*

*Associate Professors Bass, Jones, Maccarrone, Petra, Slavin, Weisel*

*Assistant Professors Basile, Burke, Papa, Patton, Venuti*

The Chaykin Distinguished Teaching Professorship in Accounting is held by Professor Katz. See page 496.

The Chaykin Endowed Chair in Accounting is held by Dean Polimeni. See page 496.

### (ACCT) COURSES

ACCT 201      Fall, Spring      3 s.h.

#### ***Financial Accounting and Reporting\****

Overview of financial accounting which includes the analysis and preparation of financial statements, ethical considerations, cash flow analysis, partnerships, corporate accounting, investment in stocks, and international transactions. Credit given for this course or ACCT 1, 10 or 101. (Formerly *Survey of Accounting*.)

ACCT 210      Periodically      3 s.h.

#### ***Financial Accounting Perspectives\****

This course enables the student to develop an understanding of the practical application of accounting principles and the communication of challenging accounting issues. Case studies are selected by the instructor to reflect a broad range of practical accounting issues in different industries in order to sharpen students' analytical skills. Students gain an appreciation for the role of the accountant as a reporter of financial information and events.

*Prerequisites: ACCT 124 or approved equivalent and graduate standing. Credit given for this course or ACCT 150, not both.*

ACCT 215      Periodically      3 s.h.

#### ***Income Tax for Business Entities\****

Analysis of Federal Income Tax laws, Regulations, and Rulings which affect partnerships and corporations (regular and Subchapter S).

*Prerequisite: ACCT 143 or approved equivalent. This course is open to B.B.A. students in the second semester of their senior year provided that they have been admitted to either the M.S. or M.B.A. Program. Credit given for this course or ACCT 144, not both.*

ACCT 216      Periodically      3 s.h.

#### ***Tax Accounting\****

Introduction to basic business and personal federal income tax. Study and discussion of specific aspects of business transactions including executive compensation, fringe benefits, and the creation, purchase, reorganization and disposal of businesses. Course emphasizes the impact of taxation on business decisions. *Prerequisite: successful completion of ACCT 201 or approved equivalent. Not open to students who have taken an income tax course.*

ACCT 230      Fall, Spring      3 s.h.

#### ***Managerial Accounting and Reporting\****

Development and presentation of accounting information for managerial decision making in a global economy. Topics include budgeting, forecasting, profit analysis and planning, performance evaluation, transfer pricing, capital budgeting, goal congruence and measurement of organizational performance, and cost control. Environmental factors and ethical implications are integrated throughout the course.

*Prerequisite: ACCT 2 or 102, or 201 or approved equivalent. (Formerly Advanced Managerial Accounting.)*

ACCT 232      Periodically      3 s.h.

#### ***Accounting in a Global Environment\****

Discussion of contemporary debates regarding harmonization of accounting standards and analysis of the differences among countries regarding their economic and social practices and corresponding accounting systems. Specific countries and specific auditing, accounting, and taxation practices and theories are discussed.

*Prerequisite: ACCT 2 or 102, or 201 or approved equivalent.*

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

ACCT 233 Periodically 3 s.h.  
**Auditing Theory\***

The ethical, social, economic and political forces that have influenced the philosophy and conceptual foundations of auditing are covered in depth. Pronouncements by the American Institute of Certified Public Accountants, rulings by regulatory agencies and court decisions are analyzed. Standards that guide the auditor and the methodology used in conducting an audit are covered and illustrated. Audit sampling and the impact of computerized management information systems are also analyzed. *Prerequisites: ACCT 2 or ACCT 20 or ACCT 102 or ACCT 201, and BCIS 10 or 14, QM 1 or approved equivalents. This course is open to B.B.A. students in the second semester of their senior year provided that they have been admitted to either the M.S. or M.B.A. program. Credit given for this course or ACCT 133, not both.*

ACCT 234 Periodically 3 s.h.  
**Advanced Auditing\***

Philosophy, postulates and concepts of auditing theory and their relationship to recent developments in auditing practice such as the expansion of management advisory services, greater use of electronic data processing and computerized management information systems are analyzed. The impact on the profession of the American Institute of Certified Public Accountants' pronouncements on auditing standards. *Prerequisite: ACCT 133 or 233 or approved equivalent. Credit given for this course or ACCT 235, not both.*

ACCT 242 Periodically 3 s.h.  
**Advanced Accounting Theory and Practice\***

Statements and pronouncements of the Financial Accounting Standards Board, the American Institute of Certified Public Accountants, the American Accounting Association, the Securities and Exchange Commission and the Governmental Accounting Standards Board are analyzed. Advanced theory and problem-solving in partnership formation, operation and termination; and mergers, acquisitions and the resultant financial reporting are studied. Accounting application issues in governmental and not-for-profit entities are discussed. Computerized accounting information systems are also analyzed. *Prerequisites: ACCT 124 or approved equivalent, and BCIS 10 or 14 or BCIS 201. Not open to students who have taken ACCT 125 or equivalent or ACCT 241. This course is open to B.B.A. students in the second semester of their senior year provided that they have been admitted to either the M.S. or M.B.A. Program.*

ACCT 243 Periodically 3 s.h.  
**Government and Not-for-Profit Accounting\***

Examination of accounting principles unique to governmental and not-for-profit organizations. Topics include the operation of the governmental funds and account groups, the GASB and FASB Standards, and the accounting for not-for-profit entities such as hospitals, colleges and universities. International perspectives and ethical issues are integrated throughout. *Prerequisite: ACCT 124 or approved equivalent.*

ACCT 250 Periodically 3 s.h.  
**Seminar in Advanced Contemporary Accounting Theory\***

Critical examination of current thought in accounting; relationships between accounting and other business areas including economics, law, manufacturing, etc. Ethical, social and political influences on accounting theory and practice are discussed. Required of all M.B.A. candidates in public accounting. *Prerequisite: completion of all prerequisite and preliminary accounting courses. (Formerly Seminar in Contemporary Accounting.)*

ACCT 257, A-Z Periodically 3 s.h.  
**Seminar: Special Topics in Accounting\***

An advanced in-depth treatment of special topics. Current topics are explored through a variety of methods, such as lectures, projects and case studies. As individual subjects are selected, each is assigned a letter (A-Z) which is affixed to the course number. Students may take up to two of these courses to fulfill their major requirements so long as each seminar has a different letter designation. These courses do not qualify for CPA examination credit.

*Prerequisites: ACCT 230 and any additional prerequisites as stated in the course schedule.*

ACCT 304 Periodically 3 s.h.  
**Advanced Research Seminar in Business\***

(NOTE: ACCT 306-308 may be offered in place of 304.) Students write an integrative paper on an assigned topic based on secondary research and then formulate a written primary data research design to investigate a specific key issue. They must formulate research questions and hypotheses, construct survey instruments and experimental designs, draft sample plans, outline data handling procedures, and prepare a comprehensive research proposal, furnishing justifications for its theoretical as well as practical significance. An oral presentation of each project is required at the conclusion of the semester.

*Prerequisites: completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of the department chairperson.*

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

†Full-time students may take IB 219 as a corequisite.

ACCT 305	Periodically	3-6 s.h.	ACCT 308	Periodically	3 s.h.
<b>M.B.A. Honors Research Thesis in Accounting*</b>			<b>Integrative Business Simulation*</b>		
Student selects and designs an integrative research project with the approval and guidance of a faculty member in the area of specialization. Student is required to justify the project's significance within a decision-making framework and define the management applications of the research findings. An oral report of the research findings is presented to a faculty committee. With joint permission of the department chairperson and thesis adviser, a student may expand the M.B.A. Honors Research Thesis from 3 to 6 s.h.; the additional 3 s.h. may be counted toward elective requirements in the area of concentration.			Course utilizes a comprehensive and integrative computer simulation to create a variety of complex multifunctional business problems to which students must respond under varying conditions of uncertainty. A team-based approach to decision making is used in resolving problems created by the computer model. Students are required to provide detailed reports on decisions made and to provide quantitative and qualitative justifications for their decisions. These justifications must be supported through the use of research and must be presented orally and in writing.		
<i>Prerequisites: minimum cumulative GPA of 3.5, completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson.</i>			<i>Prerequisites: completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson. NOTE: Same as BCIS 308, FIN 308, IB 308, MGT 308, MKT 308. (Formerly Computer Simulation (Management Game) in Accounting.)</i>		
ACCT 306	Periodically	3 s.h.	ACCT 309	Periodically	3 s.h.
<b>Case Focused Research Seminar in Business*</b>			<b>Research Seminar***</b>		
Emphasis on multiple functional areas that are taught in the Zarb School of Business. A case study approach is utilized in this course, and students are challenged to understand how decisions and policies from different functional areas are integrated within an organization. Students present detailed recommendations toward resolution of complex business problems within an industry or company which must be supported by appropriate documentation of research and analysis. Written and oral reports are required.			Supervised research in the field of accounting on an approved topic and the preparation of a formal paper. Students formulate a research question, determine the methodological approach, review prior work, and, where appropriate, specify the sample data and research techniques. An oral presentation of the paper is required at the conclusion of the semester.		
<i>Prerequisites: completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson. Same as BCIS 306, FIN 306, IB 306, MGT 306, MKT 306.</i>			<i>Prerequisites: completion of 21 s.h. of graduate course work in the area of concentration.</i>		
ACCT 307	Periodically	3 s.h.	ACCT 330	Fall, Spring	3 s.h.
<b>Consulting Research Project*</b>			<b>Graduate Internship*</b>		
Under the supervision of an instructor and working singularly or in a small group, students are assigned to a client organization for one semester. The students and the client organization to which they are assigned will identify the client's specific problems and objectives. Students design and complete one or more integrative consulting projects involving various business principles and conduct research. A written consulting report and an oral presentation are made to a faculty committee and the senior management of the organization.			A work-study program open to graduate students who are specializing in accounting or taxation. Students work a minimum of 100 hours in the semester for selected business organizations in their area of specialization. A written evaluation of a complex relevant managerial decision is prepared by the student at the completion of the course. Most internship opportunities involve some form of monetary remuneration.		
<i>Prerequisites: minimum cumulative GPA of 3.5, completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of the Graduate Programs Office and the department chairperson. NOTE: Same as BCIS 307, FIN 307, IB 307, MGT 307, MKT 307.</i>			<i>Prerequisites: all core competency courses or approved equivalents, 24 graduate-level credits with a 3.3 average and permission of the department chairperson. (Formerly GBUS 330).</i>		
ACCT 401	Periodically	4 s.h.			
<b>Financial Reporting and Managerial Accounting**</b>					
An intensive and comprehensive overview of basic financial statements and how these and other accounting information are utilized for managerial decision making in a global economy. Topics include, but not limited to, forecasting, profit analysis and planning, capital budgeting, measurement of organizational performance and cost of internal controls. Environmental responsibilities of corporations and the ethical dimensions of utilizing financial data for decision making are included.					

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\*\*Open only to matriculated Zarb School of Business E.M.B.A. students.

\*\*\*Open only to matriculated M.S. in Accounting students.

†Full-time students may take IB 219 as a corequisite.

**(LEGL) COURSES**

**LEGL 201** Fall, Spring 3 s.h.  
**Legal, Political, Regulatory and Ethical Environment of Business\***  
 Overview of the United States legal and political systems and governmental regulation as they relate to modern business practice. Case analyses are actively used for discussions of business contracts, partnerships, ethics, the Uniform Commercial Code, negotiable instruments, property and banking transactions, and compliance with local, state, federal, and emerging international regulations. (Formerly 201B, *Legal and Social Environment of Business.*)

**LEGL 210** Periodically 3 s.h.  
**Accountants' Liability and Ethics\***  
 Focus on various types of legal liability to which accountants may be exposed including common law liability and statutory liability under federal statutory law and blue sky laws. Various ethical issues that accountants face in their practices are also discussed.

**LEGL 401** Periodically 2 s.h.  
**The Legal and Regulatory Environment\*\***  
 Overview of the United States legal and political systems and governmental regulation as they relate to modern business practice. Case analyses are actively used for discussions of business contracts, partnerships, ethics, the Uniform Commercial Code, negotiable instruments, property and banking transactions, and compliance with local, state, federal, and emerging international regulations.

**TAXATION (TAX) COURSES**

**TAX 220** Periodically 3 s.h.  
**Tax Practice and Procedures\***  
 Covers the administrative machinery of IRS, federal tax procedure at the administrative level, closing and compromise agreements, deficiency and jeopardy assessments, refund claims, statute of limitations, tax collection, and rights and privileges of the taxpayer. *Prerequisite: ACCT 143 or 216 or approved equivalent.* (Formerly ACCT 220, *Research and Procedures in Federal Income Taxation.*)

**TAX 221** Periodically 3 s.h.  
**Income Tax Problems of Partnerships\***  
 Analysis of tax problems and operation of partnerships, including the treatment of distributions, sales and exchanges of partnership interests, dissolutions and liquidations. *Prerequisite: ACCT 143 or 216 or approved equivalent.* (Formerly ACCT 221, *Income Tax Problems of Partnerships, Estates, and Trusts.*)

**TAX 222** Periodically 3 s.h.  
**Federal Income Taxation of the Corporation and Its Shareholders\***  
 Advanced coverage of income taxation of corporations, Subchapter S election and effect of distributions and redemptions on the corporation and its stockholders. *Prerequisite: ACCT 143 or 216 or approved equivalent.* (Formerly ACCT 222.)

**TAX 223** Periodically 3 s.h.  
**Federal Income Tax Aspects of Liquidations, Mergers and Reorganizations\***  
 Intensive study of Federal Income Tax treatment of corporate liquidations, reorganizations and divisions. Problems relating to collapsible corporations, affiliated groups, foreign corporations and foreign-sourced income are covered. *Prerequisite: TAX 222 or approved equivalent.* (Formerly ACCT 223.)

**TAX 224** Periodically 3 s.h.  
**Estate and Gift Tax\***  
 Provisions of the Internal Revenue Code relative to estate and gift taxation are analyzed and interpreted in terms of the regulations and rulings of the Internal Revenue Service and court decisions. The New York State provisions relative to estate and gift tax are covered. *Prerequisite: ACCT 143 or 216 or approved equivalent.* (Formerly ACCT 224.)

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\*\*Open only to matriculated Zarb School of Business E.M.B.A. students.

<p>TAX 225                      Periodically                      3 s.h.  <b>Deferred Compensation and Pension Plans*</b>            Law and regulations relating to employee pension, annuity, profit-sharing, stock bonus and bond purchase plans, including plans for self-employed individuals. The Federal Income Tax law with regard to deferred compensation procedures and plans, including stock options, both statutory and nonstatutory, and restricted stock payments are analyzed. In addition, the tax treatment of distributions from qualified plans are analyzed.  <i>Prerequisite: ACCT 143 or 216 or approved equivalent. (Formerly ACCT 225.)</i></p>	<p>TAX 241                      Periodically                      3 s.h.  <b>Estate Planning*</b>            Analyzes general principles relating to estate planning, including lifetime gifting, marital planning, wealth transfers, estate freeze techniques, use of insurance in estate planning, generation skipping and charitable planning.  <i>Prerequisite: TAX 224 or approved equivalent.</i></p>
<p>TAX 226                      Periodically                      3 s.h.  <b>State and Local Taxation*</b>            Covers the tax aspects of state and local taxation, including income tax, sales tax, multi-state taxation, unitary tax issues, nexus, formula apportionment and jurisdictional state tax concepts.  <i>Prerequisite: ACCT 143 or 216 or approved equivalent. (Formerly ACCT 226, General Business Taxation.)</i></p>	<p>TAX 242                      Periodically                      3 s.h.  <b>"S" Corporation and Advanced Corporate Tax Problems*</b>            Covers relevant technical issues surrounding the election of S corporation status, including the impact of the newest tax laws, IRS rulings and regulations affecting S corporations. Topics to be discussed include election, termination, revocation, built-in gains tax, and tax planning for the S corporation and its shareholders.  <i>Prerequisite: TAX 222 or approved equivalent.</i></p>
<p>TAX 227                      Periodically                      3 s.h.  <b>Taxation of International Transactions*</b>            Course explores issues in international taxation such as jurisdiction to tax, source rules for income and expense, foreign tax credit, controlled foreign corporations, foreign earnings exclusion, tax treaties, and other related international tax issues pertaining to ethical considerations. International taxation of individuals also addressed.  <i>Prerequisite: ACCT 144 or 215 or 216 or TAX 222 or approved equivalent. (Formerly ACCT 227.)</i></p>	<p>TAX 243                      Periodically                      3 s.h.  <b>Exempt Organizations*</b>            Covers fundamental tax issues concerning not-for-profit entities, including the classification of the tax-exempt entities, filing requirements, unrelated business taxable income and maintenance of the not-for-profit status.  <i>Prerequisite: ACCT 143 or 216 or approved equivalent.</i></p>
<p>TAX 228                      Periodically                      3 s.h.  <b>Tax Research*</b>            Examines the primary sources of the income tax law, including the Internal Revenue Code, and administrative and judicial interpretations. All research sources will be utilized, including electronic sources and the Internet.  <i>Prerequisite: ACCT 143 or 216 or approved equivalent.</i></p>	<p>TAX 244                      Periodically                      3 s.h.  <b>Current Developments in Taxation*</b>            Analyzes the latest court decisions and rulings related to corporations, partnerships, estates, trusts, and specialized tax entities.  <i>Prerequisite: ACCT 143 or 216 or approved equivalent.</i></p>
<p>TAX 229                      Periodically                      3 s.h.  <b>Advanced Individual Tax Problems*</b>            Analysis of the latest court decisions and rulings related to individual taxpayers. In addition, issues related to the allocation of items of income and deductions, timing issues, accounting concepts and time value of money issues are covered.  <i>Prerequisite: ACCT 143 or 216 or approved equivalent.</i></p>	<p>TAX 309                      Periodically                      3 s.h.  <b>Research Seminar***</b>            Supervised research in the field of taxation on an approved topic and the preparation of a formal paper. Students formulate a research question; determine the methodological approach; review prior work; and, where appropriate, specify the sample data and research techniques. An oral presentation of the paper is required at the conclusion of the semester.  <i>Prerequisite: Completion of 21 s.h. of graduate course work in the area of concentration.</i></p>
<p>TAX 240                      Periodically                      3 s.h.  <b>Income Taxation of Estates and Trusts*</b>            Analyzes income taxation of estates and trusts and their beneficiaries, including computation of distributable net income, taxable income, taxation of simple and complex trusts, computation of income in respect of a decedent and preparation of estate and trust income tax returns.  <i>Prerequisite: ACCT 143 or 216 or approved equivalent.</i></p>	

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

\*\*\*Open only to matriculated in the M.S. in Taxation students.

## BUSINESS COMPUTER INFORMATION SYSTEMS AND QUANTITATIVE METHODS (BCIS/QM)

**Professor Affisco, Chairperson, 211 Weller Hall**

Assistant Chairperson Schain

Professors Nasri, Paknejad, Stern, Tafti

Associate Professors Binbasioglu, Chandra, Cosares, Dickman, Guiahi, Lally, Sessions, Stevans

Assistant Professors Klein, Saylani, Sledgianowski, Soliman, Winston

Special Assistant Professor Hardiman

The Brodlieb Distinguished Professorship in Business is held by Professor Stern. See page 496.

### (BCIS) COURSES

BCIS 201            Fall, Spring                            3 s.h.  
**Information Technology\***

Introduction to the use of computer hardware, software, and connectivity in a business environment. Students gain an understanding of computer capabilities and limitations, ethical issues, and systems analysis and design concepts with the aim of understanding appropriate use of information system technology in domestic and global environments. Software including basic and intermediate spreadsheet modeling, database management, groupware, and Internet tools are covered. (Formerly *Survey of Business Computer Information Systems*.)

BCIS 201A        Fall, Spring                                    3 s.h.  
**Structured COBOL Programming\***

A course in COBOL programming with emphasis on payroll billing, inventory and general ledger applications. Focus on systems concepts related to COBOL programming such as sequential file processing, index sequential file processing, summary reporting, audit and control procedures.

*Prerequisite or corequisite: BCIS 201 or approved equivalent. Note: BCIS 201A may not be taken in lieu of BCIS 201.*

BCIS 204            Periodically                                    3 s.h.  
**Simulation in Business\***

Application of computer simulation techniques to business problems, development of basic methodology for analyzing complex systems by the use of simulation techniques. Classification and properties of simulation models and simulation languages.

*Prerequisite: knowledge of a programming language.*

BCIS 205            Fall, Spring                                    3 s.h.  
**Management Information Systems\***

The use of information systems to support work processes and decision making at all levels of an organization and across all functional departments such as accounting, finance, and marketing. Topics include centralized versus decentralized information systems, client-server computing, information systems and decision making, database design issues, data mining, data warehousing, knowledge management, the strategic use of information technology, work process redesign (reengineering) with information technology, enterprise resources planning systems, electronic commerce, information systems security, information privacy, and global information technology issues. Software supported demonstrations, including advanced spreadsheet topics, databases, multimedia, object-oriented programming, group decision support systems, and Web site design packages supplement the theoretical coverage of the topics.

*Prerequisite: BCIS 201 or approved equivalent. (Formerly Information Systems for Management.)*

BCIS 206            Once a year                                    3 s.h.  
**Systems Analysis and Design\***

The analysis and design of information processing systems for business applications. Focus on structured analysis and design techniques. Topics include the System Development Life Cycle, prototyping, feasibility studies, participatory design, enterprise modeling, system documentation using CASE tools including Data Flow Diagrams and structure chart representations, system implementation and installation, data requirements and user interface design. Ethical, social and global issues in the design and use of information systems are discussed. Course requirements include designing a system using a CASE tool for implementation on either a mainframe or microcomputer.

*Prerequisites: BCIS 201A (or any graduate-level programming course offered by the BCIS/QM Department, or permission of the department chairperson), 205.*

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

- BCIS 207** Once a year 3 s.h.  
**Interactive Information Systems\***  
 A project-oriented course which examines interactive computer-based systems and focus on the problems associated with the human machine interface in a business environment. Applications such as decision-support systems, word processing, computer-aided design, computer-aided manufacturing and computer-aided instruction are considered. Focus is on dialogue design techniques, hardware, computer graphics, cost-benefit considerations and advanced file and database organization.  
*Prerequisites: BCIS 205, QM 210.*
- BCIS 208** Fall, Spring 3 s.h.  
**Accounting Information Systems††**  
 Course addresses key concepts and trends in information systems technology and how they affect accountants, as well as how the business environment is affecting and stimulating the trends' development. Students gain an understanding of computer-based accounting information systems and the impact of information technology on the practice of accounting and auditing. Topics include development and documentation techniques of computer-based accounting systems, auditing and control in common computer environments, database systems, and financial reporting systems.
- BCIS 209** Periodically 3 s.h.  
**Decision Support Systems\***  
 Decision support systems (DSS) require a cooperative interdependence between decision makers and computing systems. Critical evaluation of the conceptual frameworks for DSS, the building process and technology components. A review of current DSS research and technology forecasts.  
*Prerequisite: BCIS 205.*
- BCIS 211** Periodically 3 s.h.  
**Object-Oriented Programming in Visual Basic\***  
 An introduction to the fundamentals of application design and programming for Windows using object-oriented programming languages. Graphical user interface design; object-oriented and event-driven programming concepts; methods of structured programming and modularization; program control and decision structures; procedures and functions; debugging and error handling; processing files; accessing databases; object linking and embedding. Topics related to ethical issues in applications development and global software development practice are also covered.  
*Prerequisite: BCIS 201 or approved equivalent.*
- BCIS 212** Once a year 3 s.h.  
**International Information Technology\***  
 Course addresses information technology (IT) issues that arise on an international scale at three levels of analysis: the individual firm, the industry, and the nation. Students learn to design and manage an international IT infrastructure for a given firm, to understand the industry level impacts of international IT, to develop an appropriate strategy for an organization in anticipation of these impacts, to compare potential host countries in terms of their IT policy and strategy, and to gain an appreciation for the ethical and political implications of these systems. Students learn the appropriate use of the Internet as a platform for international business and appropriate use of electronic commerce in a global environment.  
*Prerequisite: BCIS 205.*
- BCIS 215** Once a year 3 s.h.  
**Database Management Systems\***  
 A course in database design, implementation, and management. Topics include strategic database planning, entity-relationship modeling, theory of the relational model, data normalization, distributed database processing, and the SQL language. Emphasizes database support for global business operations and explores ethical issues and concerns relating to modern database and data warehousing techniques.  
*Prerequisites: BCIS 201A (or any graduate-level programming course offered by the BCIS/QM Department, or permission of the department chairperson), 205.*
- BCIS 220** Periodically 3 s.h.  
**Business Data Communications\***  
 Integrated course in data communications technology and its application in a business environment. Students are presented with a comparison of data transmission media, data communication techniques, and network configurations currently available. Additional topics include telecommunications standards, the evolution of the telecommunications industry, differences in availability and regulation of telecommunications between countries, and the social and ethical impacts of alternative telecommunication technologies. Students learn network applications as a tool for supporting a global business.  
*Prerequisite: BCIS 205.*

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

††Open only to matriculated M.S. in Accounting and M.S. in Taxation students. May be taken by M.B.A. students majoring in Accounting in lieu of BCIS 205.

**BCIS 225** Once a year 3 s.h.  
**Knowledge-Based Decision Support Systems\***  
Concepts in artificial intelligence, knowledge-based systems with specific applications in business. Entails hands-on experience with building a prototype expert system, using an expert shell. Introduction to the concepts of knowledge representation which entail the formalization of the rules of thumb and application of the rules in a set of procedures (Heuristics) to solve complex decision-making problems.  
*Prerequisite: BCIS 205.*

**BCIS 230** Periodically 3 s.h.  
**Power Tools for Managers\***  
The use of the latest power tools and their impact on managerial decision making and communication and on business profitability. Topics include multimedia as a tool for management communication, marketing with multimedia, doing global business on the Internet, using the Internet as a source of corporate intelligence, Web site design, ethical impacts of doing business on the Internet, and the tradeoffs between object oriented and structured programming.  
*Prerequisites: completion of all core competency courses or approval of department chairperson.*

**BCIS 236** Fall, Spring 3 s.h.  
**Electronic Commerce for Managers\***  
A managerial perspective on electronic commerce. Topics include the technical infrastructure developments and their impact on organizational structure, manufacturing, service-based businesses, finance, accounting, human resources and marketing. Economic models to determine the business value of alternative economic commerce strategies are examined. Business-to business electronic commerce, including the technical foundations of intranets and extranets will be examined to determine appropriate strategies for these systems. Legal and privacy issues, as well as global issues, are discussed in a managerial context. Students develop a prototype for their own electronic commerce application along with a business plan for determining its success.  
*Prerequisite: BCIS 205.*

**BCIS 240** Periodically 3 s.h.  
**Management of Information Technology\***  
A case-oriented course dealing with the management of information systems and technology in organizations. Topics include strategic use of technology; development of information systems architecture, communications, highway systems; managing of information resources, end user computing, information centers and the human side of systems.  
*Prerequisites: BCIS 206, 215.*

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.  
†Full-time students may take IB 219 as a corequisite.

**BCIS 251, 252** Fall, Spring 3 s.h. each  
**Advanced Readings and Projects\***  
Assigned readings, individual research and projects on selected topics such as systems or software design and development and computer applications. Taught on a tutorial or seminar basis.  
*Prerequisite: permission of department chairperson.*

**BCIS 257, A-Z** Periodically 3 s.h.  
**Seminar: Special Topics in Business Computer Information Systems\***  
An advanced in-depth treatment of special topics. Current topics are explored through a variety of methods, such as lectures, projects and case studies. As individual subjects are selected, each is assigned a letter which is affixed to the course number. Students may take up to two of these courses to fulfill their major requirements so long as each seminar has a different letter designation.  
*Prerequisites: BCIS 205 and any additional prerequisites as stated in the course schedule.*

**BCIS 304** Fall, Spring 3 s.h.  
**Advanced Research Seminar in Business Computer Information Systems\***  
(NOTE: BCIS 306-308 may be offered in place of 304.) Students write an integrative paper on an assigned topic based on secondary research and then formulate a written primary data research design to investigate a specific key issue. They must formulate research questions and hypotheses, construct survey instruments and experimental designs, draft sample plans, outline data handling procedures, and prepare a comprehensive research proposal, furnishing justifications for its theoretical as well as practical significance. An oral presentation of each project is required at the conclusion of the semester.  
*Prerequisites: completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of the department chairperson.*

**BCIS 305** Periodically 3-6 s.h.  
**M.B.A. Honors Research Thesis in Business Computer Information Systems\***  
Student selects and designs an integrative research project with the approval and guidance of a faculty member in the area of specialization. Student is required to justify the project's significance within a decision-making framework and define the management applications of the research findings. An oral report of the research findings is presented to a faculty committee. With joint permission of the department chairperson and thesis adviser, a student may expand the M.B.A. Honors Research Thesis from 3 to 6 s.h.; the additional 3 s.h. may be counted toward elective requirements in the area of concentration.  
*Prerequisites: minimum cumulative GPA of 3.5, completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson.*

BCIS 306 Periodically 3 s.h.  
**Case Focused Research Seminar in Business\***

Emphasis on multiple functional areas that are taught in the Zarb School of Business. A case study approach is utilized in this course, and students are challenged to understand how decisions and policies from different functional areas are integrated within an organization. Students present detailed recommendations toward resolution of complex business problems within an industry or company which must be supported by appropriate documentation of research and analysis. Written and oral reports are required.

*Prerequisites:* completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson. Same as ACCT 306, FIN 306, IB 306, MGT 306, MKT 306.

BCIS 307 Periodically 3 s.h.  
**Consulting Research Project\***

Under the supervision of an instructor and working singularly or in a small group, students are assigned to a client organization for one semester. The students and the client organization to which they are assigned will identify the client's specific problems and objectives. Students design and complete one or more integrative consulting projects involving various business principles and conduct research. A written consulting report and an oral presentation are made to a faculty committee and the senior management of the organization.

*Prerequisites:* minimum cumulative GPA of 3.5, completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of the Graduate Programs Office and the department chairperson. Same as ACCT 307, FIN 307, IB 307, MGT 307, MKT 307.

BCIS 308 Periodically 3 s.h.  
**Integrative Business Simulation\***

Course utilizes a comprehensive and integrative computer simulation to create a variety of complex multifunctional business problems to which students must respond under varying conditions of uncertainty. A team-based approach to decision making is used in resolving problems created by the computer model. Students are required to provide detailed reports on decisions made and to provide quantitative and qualitative justifications for their decisions. These justifications must be supported through the use of research and must be presented orally and in writing.

*Prerequisites:* completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson. Same as ACCT 308, FIN 308, IB 308, MGT 308, MKT 308. (Formerly *Computer Simulation (Management Game) in Business Computer Information Systems.*)

BCIS 309 Periodically 3 s.h.  
**Research Seminar in Business Computer Information Systems\*\*\***

Students prepare a comprehensive paper in their area of specialization based upon secondary research and then formulate a written primary data research design to investigate an emerging issue in this area. They must formulate research questions and hypotheses, and construct either: 1) a survey instrument, 2) an experimental design, 3) a comprehensive plan for a case study, or 4) an outline for a formal model based on the methodology most appropriate for studying the issue involved. Students then conduct the study and prepare a written report of the results which is presented at the conclusion of the semester.

*Prerequisites:* completion of 21 s.h. of graduate course work in the area of concentration. It is strongly recommended that this course be taken in the last semester of course work.

BCIS 330 Fall, Spring 3 s.h.  
**Graduate Internship\***

A work-study program open to graduate students who are specializing in business computer information systems. Students work a minimum of 100 hours in the semester for selected business organizations in information systems. A written evaluation of the use of information systems to support organizational operations is prepared by the student at the end of the course. Most internship opportunities involve some form of monetary remuneration.

*Prerequisites:* all core competency courses or approved equivalents, 24 graduate-level credits with a 3.3 average and permission of the department chairperson. (Formerly *GBUS 330.*)

BCIS 401 Periodically 4 s.h.  
**Information Systems for Management\*\***

An overview of the use of computer hardware, software and connectivity will progress into an investigation of how information systems are used to support work processes and decision. making at all levels of an organization and across all functional areas. Special attention is given to issues frequently encountered by senior management such as the strategic use of information technology (IT), using IT to reengineer work processes and to gain a global advantage, whether or not to outsource the IT function, business advantages from the use of the Internet and of Intranets, the migration to client/server computing, managing and controlling information in distributed environments, and corporate ethical responsibilities with regard to available and rapidly evolving technologies.

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

\*\*Open only to matriculated Zarb School of Business E.M.B.A. students.

\*\*\*Open only to matriculated M.S. in Computer Information Systems students.

†Full-time students may take IB 219 as a corequisite.

(QM) COURSES

QM 201 Fall, Spring 3 s.h.  
**Quantitative Analysis with Business Applications\***  
 Descriptive statistics, probability and probability distributions, interval estimation, hypothesis testing, sampling, statistical quality control and chi square tests. (Formerly *Introduction to Quantitative Methods.*)

QM 210 Fall, Spring 3 s.h.  
**Advanced Applications for Quantitative Analysis\***  
 Regression modeling, analysis of variance, time series analysis and business forecasting methods, and nonparametric methods. Use of statistical packages.  
*Prerequisite: QM 201 or approved equivalent. (Formerly Quantitative Analysis in Business.)*

QM 215 Periodically 3 s.h.  
**Business Forecasting\***  
 Statistical techniques used in the forecasting of time series and their applications to business problems. Topics include smoothing and decomposition methods, seasonal variation, autoregressive moving average methods and Box-Jenkins techniques.  
*Prerequisite: QM 210.*

QM 217 Periodically 3 s.h.  
**Decision Analysis\***  
 Introduction to the analysis of decision making under uncertainty with applications to business problems. Topics include Bayesian concepts, decision trees, assessments and revision of probabilities, sensitivity analysis and multicriteria decision making.  
*Prerequisite: QM 210.*

QM 220 Periodically 3 s.h.  
**Operations Research and Decision Making Under Uncertainty\***  
 Formulation and use of models of operations research in business problems. Topics include inventory models, PERT/CPM, queuing theory, simulation and dynamic programming.  
*Prerequisite: QM 210.*

QM 230 Periodically 3 s.h.  
**Mathematical Programming\***  
 Mathematical programming models for business related problems. Topics include linear programming and its ramifications, network models, integer programming, and nonlinear programming.  
*Prerequisite: QM 210.*

QM 250 Periodically 3 s.h.  
**Multivariate Data Analysis Methods\***  
 Computer package-based approach to multivariate methods using SAS and other statistical packages. Topics include principal component analysis, canonical correlation analysis, factor analysis, multidimensional scaling and cluster analysis, discriminant analysis.  
*Prerequisite: QM 210.*

QM 255 Periodically 3 s.h.  
**Quality Management and Statistical Quality Control\***  
 Criteria for quality in a wide range of business and organizational activities, managerial roles in quality assurance, total quality system approach, vendor quality control, quality cost programs, quality motivation programs, quality circles, quality control in service industries, quality reporting information systems and statistical techniques for quality assurance. Course emphasizes case oriented approach.  
*Prerequisite: QM 210.*

QM 401 Periodically 4 s.h.  
**Quantitative Analysis for Managers\*\***  
 Introduction to concepts and methods in quantitative analysis which are most useful to executives in managing productive processes. Major emphasis is on improving executives' understanding of variation and its control and reduction consistent with a commitment to continuous improvement. The course consists of three modules. The first concentrates on summarizing and describing data, and modeling randomness and variability using probability theory. Topics included in this module are descriptive statistics, statistical process control, probability, sampling, estimation, and hypothesis testing. The second module concentrates on the use of regression analysis and experimentation to improve performance. Topics include simple and multiple regression and correlation, design of experiments, and analysis of variance. The third module focuses on the decision sciences models that are most widely used in the practice of management decision making. Among these are decision analysis, linear programming (with emphasis on formulation, computer solution, and sensitivity analysis) and simulation. Use of statistical software and spreadsheets are emphasized throughout the course.

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

\*\*Open only to matriculated Zarb School of Business E.M.B.A. students.

## FINANCE (FIN)

*Associate Professor Huckins, Chairperson, 221A Weller Hall*

*Professors Cebenoyan, Lyn, Nikbakht, Papaioannou, Rai*

*Associate Professors Bishnoi, Campbell, Kim, Krull, Viswanathan, Zychowicz*

*Assistant Professors Karagozoglu, Spieler*

### (FIN) COURSES

FIN 201                      Fall, Spring                      3 s.h.  
**Financial Analysis and Markets\***

Introduction to financial analysis, financial markets and institutions. Topics include time value of money, security valuation, risk and return, and financial statement analysis. The functions, organization, structure and regulation of financial institutions and markets are described. Overview of the globalization process, ethical, political and social, and demographic issues that apply to financial markets and institutions.

*Prerequisite: ACCT 201 or approved equivalent. Corequisite: QM 201. (Formerly Survey of Finance.)*

FIN 202                      Fall, Spring                      3 s.h.  
**Corporate Financial Management\***

A study of theoretical principles and analytical techniques used in corporate decision making, including capital budgeting, capital structure and dividend policy decisions. International financial management, corporate acquisitions, financial statements analysis, and an overview of working capital management are also covered. An overview discussion of the impact of ethical, social and political issues on financial management. Consideration of other perspectives, such as satisfying diverse groups of stakeholders and environmental concerns.

*Prerequisites: ACCT 201, FIN 201, QM 201 or approved equivalent. (Formerly Managerial Finance.)*

FIN 205                      Fall, Spring                      3 s.h.  
**Security Analysis\***

An examination of models and techniques used to conduct security analysis. Extensive coverage of fundamental approaches to the valuation of stocks is provided. Topics include cash flow valuation and relative valuation techniques to analyze markets, industries and companies. Earnings forecasting and stock selection are covered in depth. The use of technical analysis for making investment decisions is investigated. Equilibrium asset pricing and the efficient capital markets hypothesis are also discussed. Coverage of bond fundamentals including pricing, yield computation, risk in fixed income securities along with the calculation and implications of duration and convexity. An introduction to the pricing of derivative securities and their investment uses is provided.

*Prerequisites: FIN 202, QM 210. (Formerly Advanced Security Analysis; Securities Analysis))*

FIN 208                      Once a year                      3 s.h.  
**Seminar in Global Financial Systems\***

A seminar focusing on selected topics on the functions and workings of the global financial system. The course covers the development and architecture of the global financial marketplace, including the payments systems, clearing and settlement systems, and the role played by public and private financial intermediaries, including central banks, in the efficient flow of funds, price discovery and systemic risk management. Topics include the markets for global bonds and equities, foreign exchange instruments and the regulatory framework in which they operate and function. The impact of regulation and technology on the evolution of the global financial system is also explored.

*Prerequisite: FIN 202. (Formerly Seminar in Financial Institutions.)*

FIN 209                      Once a year                      3 s.h.  
**Seminar: Corporate Financial Policy\***

Advanced study of the analytical techniques and theoretical underpinnings of corporate financial policy in the areas of working capital management, capital budgeting, capital structure and corporate restructuring. The case study method is used to demonstrate the challenges in the analysis and debate of corporate decisions. Students are expected to consider the firm-wide implications of their decisions with focus on value creation. Issues of corporate responsibility and managerial conflicts of interest are extensively discussed.

*Prerequisite: FIN 202.*

FIN 210                      Once a year                      3 s.h.  
**Portfolio Management\***

Exploration of portfolio theory from an individual and institutional viewpoint. Development of appropriate global portfolio strategies for pension and endowment funds, mutual funds, banks, insurance companies and other financial intermediaries. Topics covered include capital market history and asset allocation, Markowitz diversification, styles of equity portfolio management, management of stock and bond portfolios, and performance evaluation. Provides an introduction to both quantitatively and fundamentally based portfolio management techniques and utilizes computer-based information systems and analytical tools.

*Prerequisites: FIN 202, 205, QM 210. (Formerly Investment Management.)*

FIN 212 Fall, Spring 3 s.h.  
**International Financial Management\***

Extensive examination of the problems related to international financial management. Emphasis on the management of a multinational corporation. Topics include the use of the foreign exchange market, risk management, external sources of funds for foreign operations, international cash management, investment evaluation of current and proposed international operations. Consideration of ethical, legal and environmental issues encountered due to the divergence of goals and needs between parent and subsidiaries and between local and host governments.

*Prerequisite:* FIN 202.

FIN 213 Once a year 3 s.h.  
**Entrepreneurship and Venture Capital Investing\***

Essential principles of entrepreneurial spirit, skills, and risk rewards associated with venture capital investing. Financial analysis of business, and risk and return characteristics; discussion of the various financing sources and the required returns to venture capital investors. Students acquire real-world exposure through the development of strategic and business plans and the presentation of venture capital proposals to business professionals.

*Prerequisite:* FIN 202.

FIN 215 Periodically 3 s.h.  
**Government Finance\***

Public expenditure and revenue decision-making with emphasis on program budgeting, benefit-cost analysis and other efficient budgeting and cash management techniques. Federal, state and local experience with modern financial management programs are examined. Analysis of the effects of alternative tax and other government policies on resource allocation and financial management. Principles of debt and other financing problems at all government levels.

*Prerequisite:* FIN 202.

FIN 220 Once a year 3 s.h.  
**Real Estate Finance\***

Evaluation of mortgages, financial leases, land contracts, and other sources of financing for commercial, industrial, and residential income real estate. Government support for credit markets and issues related to government regulation. Valuation of debt and equity securities backed by real estate. Federal tax policy issues related to real estate partnerships and real estate investment trusts. Financial decision making and the design of financial structure for real estate investment.

*Prerequisite:* FIN 202.

FIN 221 Once a year 3 s.h.  
**Real Estate Investment\***

Real estate valuation theory, including discounted cash flow analysis and real options theory. Financial analysis for real property investment decisions. Evaluation of foreign and domestic real estate investment opportunities, including office buildings and residential, retail, and industrial properties in America, Latin America, Asia, and Europe. Application of portfolio concepts to the development of local, national, and global real estate portfolios.

*Prerequisite:* FIN 202.

FIN 222 Once a year 3 s.h.  
**Management of Financial Institutions\***

Financial theory and analysis as they apply to the management of financial intermediaries, with special emphasis to the banking firm. In-depth study of the types of risks faced by financial institutions and analysis of the asset-liability and risk management techniques employed to achieve their risk-return objectives. Examination of the impact of regulation, information technology and globalization on the management of banking institutions as well as ethical issues in the conduct of financial intermediation.

*Prerequisite:* FIN 202. (Formerly *Commercial Bank Management*.)

FIN 225 Once a year 3 s.h.  
**Seminar: Investment Banking\***

Study of investment banking activities, including their regulatory, institutional and market environment, with extensive reference to the global marketplace. Analysis of the main investment banking services with emphasis on the mechanics and economics of the issuance process. Analysis of the market for new issues and appraisal of their spread and price performance. Consideration of ethical, technological and diversity issues in investment banking operations.

*Prerequisite:* FIN 202.

FIN 257, A-Z Periodically 3 s.h. each  
**Seminar: Special Topics in Finance\***

An advanced in-depth treatment of special topics in finance. Current topics are explored through a variety of methods, such as lectures, projects and case studies. As individual subjects are selected, each is assigned a letter (A-Z) which is affixed to the course number. Students may take up to six semester hours of FIN 257 and FIN 258 to fulfill their major requirements so long as each seminar has a different number-letter designation. (Formerly 253, A-Z.)

*Prerequisites:* FIN 202 and any additional prerequisites as stated in the course schedule.

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

FIN 258, A-Z Periodically 1-2 s.h. each  
**Seminar: Contemporary Issues in Finance\***

An advanced in-depth treatment of special topics in finance. Current topics are explored through a variety of methods, such as lectures, projects and case studies. As individual subjects are selected, each is assigned a letter (A-Z) which is affixed to the course number. Students may take up to six semester hours of FIN 257 and FIN 258 to fulfill their major requirements so long as each seminar has a different number-letter designation.

*Prerequisites:* FIN 202 and any additional prerequisites as stated in the course schedule.

FIN 260 Once a year 3 s.h.  
**Futures Markets\***

Intensive analysis of futures contracts traded worldwide. Topics include the organization and structure of markets in which they are traded, ethical consideration of market participants, effect of recent computer advances on futures markets, valuation of futures and forward contracts, hedging applications, the role of price discovery, and speculative strategies. Although particular emphasis is on financial futures, including stock index, foreign currency, Eurodollar and Treasury bond futures, commodity futures are also discussed.

*Prerequisites:* FIN 202, QM 210. (Formerly *Financial and Other Futures Markets*.)

FIN 261 Once a year 3 s.h.  
**Option Markets\***

Examines the organization, regulation and theory of option markets and the relationship between option prices and underlying instruments. Provides detailed treatment of several pricing formulas. Includes the application of option pricing theory to corporate financing and investment decisions, and the valuation of stock, currency, index and futures options. Emphasizes the use of options as a tool for hedging and discusses the role of speculation and arbitrage strategies. Other topics include ethical issues and the application of technology in option markets.

*Prerequisites:* FIN 202, QM 210. (Formerly *Option Theory and Practice*.)

FIN 263 Once a year 3 s.h.  
**Fixed Income Markets\***

Theory and applications of fixed income securities in the corporate, treasury and international markets. Study of the organization and behavior of fixed income markets and valuation of instruments, including bond pricing, forward contracts, swaps, portfolio and arbitrage strategies. Examination of contemporary topics on fixed income derivatives, market microstructure, global risk management, and financial engineering. Discussion of ethical and regulatory perspectives.

*Prerequisite:* FIN 202, QM 210

FIN 304 Fall, Spring 3 s.h.

**Advanced Research Seminar in Finance\***

(NOTE: FIN 306-308 may be offered in place of 304.) Students write an integrative paper on an assigned topic based on secondary research and then formulate a written primary data research design to investigate a specific key issue. They must formulate research questions and hypotheses, construct survey instruments and experimental designs, draft sample plans, outline data handling procedures, and prepare a comprehensive research proposal, furnishing justifications for its theoretical as well as practical significance. An oral presentation of each project is required at the conclusion of the semester.

*Prerequisites:* completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson.

FIN 305 Periodically 3-6 s.h.

**M.B.A. Honors Research Thesis in Finance\***

Student selects and designs an integrative research project with the approval and guidance of a faculty member in the area of specialization. Student is required to justify the project's significance within a decision-making framework and define the management applications of the research findings. An oral report of the research findings is presented to a faculty committee. With joint permission of the department chairperson and thesis adviser, a student may expand the M.B.A. Honors Research Thesis from 3 to 6 s.h.; the additional 3 s.h. may be counted toward elective requirements in the area of concentration.

*Prerequisites:* minimum cumulative GPA of 3.5, completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson.

FIN 306 Periodically 3 s.h.

**Case Focused Research Seminar in Business\***

Emphasis on multiple functional areas that are taught in the Zarb School of Business. A case study approach is utilized in this course, and students are challenged to understand how decisions and policies from different functional areas are integrated within an organization. Students present detailed recommendations toward resolution of complex business problems within an industry or company which must be supported by appropriate documentation of research and analysis. Written and oral reports are required.

*Prerequisites:* completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson. Same as ACCT 306, BCIS 306, IB 306, MGT 306, MKT 306.

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

†Full-time students may take IB 219 as a corequisite.

FIN 307 Periodically 3 s.h.  
**Consulting Research Project\***

Under the supervision of an instructor and working singularly or in a small group, students are assigned to a client organization for one semester. The students and the client organization to which they are assigned will identify the client's specific problems and objectives. Students design and complete one or more integrative consulting projects involving various business principles and conduct research. A written consulting report and an oral presentation are made to a faculty committee and the senior management of the organization.

*Prerequisites: minimum cumulative GPA of 3.5, completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the areas of concentration), and permission of the Graduate Programs Office and the department chairperson. Same as ACCT 307, BCIS 307, IB 307, MGT 307, MKT 307.*

FIN 308 Periodically 3 s.h.  
**Integrative Business Simulation\***

Course utilizes a comprehensive and integrative computer simulation to create a variety of complex multifunctional business problems to which students must respond under varying conditions of uncertainty. A team-based approach to decision making is used in resolving problems created by the computer model. Students are required to provide detailed reports on decisions made and to provide quantitative and qualitative justifications for their decisions. These justifications must be supported through the use of research and must be presented orally and in writing.

*Prerequisites: completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson. Same as ACCT 308, BCIS 308, IB 308, MGT 308, MKT 308. (Formerly Computer Simulation (Management Game) in Finance.)*

FIN 309 Periodically 3 s.h.  
**Research Seminar in Finance\*\*\***

Course focuses on research in the field of finance. Discussions include development of research questions and hypotheses, data generation, data handling, statistical analysis, and making conclusions. The objective of the course is to acquaint the M.S. student with the practice of research methods as it applies in the area of finance. Students will be introduced to SAS and other computer statistical packages to solve finance-related inquiries. Articles in the field of finance will be reviewed and their methodologies and contributions will be critically evaluated.

*Prerequisites: completion of 21 s.h. of graduate course work, including QM 210, in the area of concentration.*

FIN 330 Fall, Spring 3 s.h.  
**Graduate Internship\***

A work-study program open to graduate students who are specializing in finance. Students work a minimum of 100 hours in the semester for selected business organizations. A written evaluation of a complex financial decision is prepared by the student at the completion of the course. Most internship opportunities involve some form of monetary remuneration.

*Prerequisites: all core competency courses or approved equivalents, 24 graduate-level credits with a 3.3 average and permission of department chairperson. (Formerly GBUS 330.)*

FIN 401 Periodically 3 s.h.  
**Managerial Economics\*\***

Discussion of supply and demand theory, equilibrium and the issues related to revenues, costs and profits. Course applies economic theory to organization decision making when subject to constraints. Relationship between decision making and various types of market structures such as perfect competition, monopoly and oligopoly are discussed. The effect on the firm of general economic conditions such as aggregate demand, rate of inflation, and interest rates are examined. The course also covers an overview of money, credit and the banking system.

FIN 402 Periodically 4 s.h.  
**Managerial Finance\*\***

Course explores key issues encountered by financial managers and analyzes the decision making that is most consistent with maximizing the value of the firm. Coverage includes, but is not limited to, capital expenditure analysis, mergers and acquisitions, working capital management, financing, cost of capital and capital structure decisions, dividend policy, and risk management. Differences among manufacturing services and financial services firms are analyzed. The financial decision-making process is developed with emphasis on the role of global financial markets, ethics, and considering the various constituencies of modern corporation. Cases and computer applications are employed extensively.

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

\*\*Open only to matriculated Zarb School of Business E.M.B.A. students.

\*\*\*Open only to matriculated M.S. in Finance students.

†Full-time students may take IB 219 as a corequisite.



(MGT) COURSES

**MGT 201C** Fall, Spring 3 s.h.  
**Operations, Technology and Quality Management\***  
 Examination of how manufacturing and service processes utilize human resources, technology, equipment, materials, information and capital to create goods and services. Operations systems, objectives and incentives, production management, inventory management, quality management and management of operations to meet special market needs in a global economy are covered, as well as the influence of new technology on organizational efficiency and growth. (Formerly 201A, *Introduction to Production and Operations Management*.)

**MGT 202** Fall, Spring 3 s.h.  
**Innovative Management of Contemporary Organizations\***  
 An empowering, interactive workshop in which management assumptions are questioned, hypothesis-testing research is designed and research findings are applied for the prevention or solution of current and possible future problems facing organizations. Course builds a sense of community within teams and with the rest of the class in a cooperative, win-win environment; explores ethical issues related to globalization, diversity and the environment; and exercises participants' competence to innovate and to institute constructive change. Topics include leadership, communication, decision making, trust, management by objectives, meetings and time management, organization principles and structure, motivation and contingency planning, all applicable to business and not-for-profit organizations.  
*Prerequisite: MGT 201C or approved equivalent.* (Formerly *Organization Theory*.)

**MGT 204** Once a year 3 s.h.  
**Individual and Group Behavior in Organizations\***  
 Intensive analysis of interfaces between individuals, groups, and organizational processes and systems. Foundation theories and current research findings. Topics include personality, perception and attitude formation; motivation, stress, and rewards; intergroup dynamics, stereotyping, and demographic diversity; effect of organizational politics, leadership and decision making. Global perspectives and experiential learning emphasized.  
*Prerequisite: MGT 202.*

**MGT 205** Once a year 3 s.h.  
**Current Problems in Managing Nonprofit Organizations\***  
 Applications of management techniques, concepts, and research findings to the solution of current problems faced by administrators in nonprofit organizations such as government agencies, hospitals, colleges, labor unions, and charitable and religious institutions. Similarities and differences in the administration of profit and nonprofit organizations are explored. Attention is paid to the interconnectedness of management decisions with organizational finances, accounting, information technology, marketing, and ethics.  
*Prerequisite: MGT 202.*

**MGT 206** Periodically 3 s.h.  
**Evaluation and Accountability of Public Management Programs\***  
 Review of the Federal Office of Management and Budget, Congressional Budget Office and General Accounting Office (GAO) systems of program evaluation. Study to determine the techniques of standards formulation to rate program achievement and operations efficiency and to develop the skills and knowledge to measure and ascertain program impact.  
*Prerequisite: MGT 202.*

**MGT 208** Once a year 3 s.h.  
**Training and Development\***  
 Concepts, principles and conditions of learning as applied to the training, education and development of human resources in profit and nonprofit organizations. Train-the-trainer instruction is provided for developing and implementing practical programs used in these organizations including needs analyses, program design, subject matter, resources, facilities, materials, evaluation and follow-up.  
*Prerequisite: MGT 202.*

**MGT 209** Periodically 3 s.h.  
**Management Communication\***  
 Examine communication in business organizations and nonprofit institutions by in-depth study of interpersonal communication, communication in small groups and organization wide communication. Consideration is given to models and theories of the role of communication systems in the formulation of management policies relative to internal and external relationships.  
*Prerequisite: MGT 202.*

**MGT 210** Once a year 3 s.h.  
**Human Resources Management\***  
 In-depth examination of the activities involved in the management of the human resources function. Models for thinking, analyzing and managing these activities are studied in theory and for practical application in organizations.  
*Prerequisite: MGT 202.*

**MGT 211** Periodically 3 s.h.  
**Production Planning and Control\***  
 Production and operations management decision problems using current analytical techniques. Topics include design decisions, production functions, facility location and layout, capacity decisions, work and human resource input, inventory management, scheduling, allocation, quality control.  
*Prerequisites: QM 210, MGT 202.*

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

MGT 212 Periodically 3 s.h.  
**Leadership\***

Explores the multidimensional aspects of leadership in a global business environment. Provides models of effective leadership as they apply to finance, accounting, marketing, information technology, operations, and human resources.

*Prerequisite:* MGT 202. (Formerly *Executive Leadership Skills*.)

MGT 214 Fall, Spring 3 s.h.  
**Business Ethics and Society\***

An integrative, interdisciplinary approach to the examination of ethical dilemmas as they emerge in various functional areas, including finance, accounting, law, information technology, marketing, human resources, operations, international business, and general management. A consideration of the political and social foundations of the development of organizations, and the moral responsibilities of managers in a multicultural business environment. Topics include stakeholder theory, employment rights, responsible use of technology, e-commerce, globalism, diversity, and respect for the environment.

*Prerequisites:* completion of core competency courses or approved equivalents. (Formerly *Ethics, Environmental Responsibility and Sociopolitical Diversity in Business Organizations*.)

MGT 215 Once a year 3 s.h.  
**Multinational Business Management\***

Analysis of fundamental concepts and decision processes. Emphasis on operational and behavioral distinctions with view toward developing international planning specialization and regional adaptation skills in the student. Examination of trade patterns and partners. Attention is paid to the cross-functional influences of global financial, accounting, legal, ethical, marketing, and information technology decisions.

*Prerequisites:* MGT 202, MKT 207.

MGT 216 Once a year 3 s.h.  
**Strategic Planning\***

An introduction to the strategic planning process and an insight into its nature. Background for line managers who will do such planning, staff who will aid in the process and others interested in understanding present and future corporate performance. As the components of the organization are increasingly integrated into an effective strategic management system, creative strategic planning becomes a major management tool for (1) formulation and implementation of corporate strategy, (2) discovery and development of opportunity and growth, and (3) avoidance of confrontations with society over unintended impacts from the corporate operations.

*Prerequisites:* MGT 202, FIN 202.

MGT 217 Fall, Spring 3 s.h.  
**Developing Leadership and Communication Skills\***

A cross-functional integrative approach for examining, assessing, and developing practical and personal leadership skills in an experiential forum. Participants are guided in linking cognitive models of "people skill" techniques, awareness exercises of personal skill proficiency, and skill improvement workshops. Topics include personal problem-solving skills, motivating others, communicating supportively, negotiating, gaining power and influence, managing stress, and bridging multicultural differences in the workplace.

*Prerequisite:* MGT 201C or approved equivalent.

MGT 220 Once a year 3 s.h.  
**Organizational Development and Change\***

Examines planned approaches to organizational change as an ongoing, interactive process. Topics include introduction to organization development, theory and concepts underlying organization development, goal setting, planning, research findings dealing with the results of OD interventions, OD approaches in different types of organizations and consultant-client relationships.

*Prerequisite:* MGT 202.

MGT 257, A-Z Periodically 3 s.h.  
**Seminar: Special Topics in Management\***

An advanced in-depth treatment of special topics. Current topics are explored through a variety of methods, such as lectures, projects and case studies. As individual subjects are selected, each is assigned a letter (A-Z) which is affixed to the course number. Students may take up to two of these courses to fulfill their major requirements so long as each seminar has a different letter designation.

*Prerequisites:* MGT 202 and any additional prerequisites as stated in the course schedule.

MGT 262 Periodically 3 s.h.  
**Seminar in Business Management\***

Analysis of problems of top management. Discussions and written reports based on individual student research.

*Prerequisites:* MGT 202 and permission of department chairperson.

MGT 274 Once a year 3 s.h.  
**Labor Relations and the Law\***

Federal and state labor legislation affecting wages and conditions of all employees unionized or not, management's interest in constructive employee relations within the frame of the Labor Management Relations Act, dispute settlement techniques.

*Prerequisite:* MGT 202.

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\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

MGT 275 Periodically 3 s.h.  
**Bargaining and Negotiation\***

Explores principles of two-party negotiations in a wide variety of settings ranging from simple buyer-seller bargains to complex, multiple-issue strategic relationships. Offers opportunity to develop bargaining and negotiation skills. Examines bargaining and negotiation as they apply to finance, accounting, marketing, human resources, operations, information technology, and strategic thinking. Students engage in negotiations examined within global, ethical, and legal context.

*Prerequisite:* MGT 202. (Formerly *Alternatives to Litigation*.)

MGT 304 Fall, Spring 3 s.h.  
**Advanced Research Seminar in Management\***

(NOTE: MGT 306-308 may be offered in place of 304.) Students write an integrative paper on an assigned topic based on secondary research and then formulate a written primary data research design to investigate a specific key issue. They must formulate research questions and hypotheses, construct survey instruments and experimental designs, draft sample plans, outline data handling procedures, and prepare a comprehensive research proposal, furnishing justifications for its theoretical as well as practical significance. An oral presentation of each project is required at the conclusion of the semester.

*Prerequisites:* completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of the department chairperson.

MGT 305 Periodically 3-6 s.h.  
**M.B.A. Honors Research Thesis in Management\***

Student selects and designs an integrative research project with the approval and guidance of a faculty member in the area of specialization. Student is required to justify the project's significance within a decision-making framework and define the management applications of the research findings. An oral report of the research findings is presented to a faculty committee. With joint permission of the department chairperson and thesis adviser, a student may expand the M.B.A. Honors Research Thesis from 3 to 6 s.h.; the additional 3 s.h. may be counted toward elective requirements in the area of concentration.

*Prerequisites:* minimum cumulative GPA of 3.5, completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson.

MGT 306 Periodically 3 s.h.  
**Case Focused Research Seminar in Business\***

Emphasis on multiple functional areas that are taught in the Zarb School of Business. A case study approach is utilized in this course, and students are challenged to understand how decisions and policies from different functional areas are integrated within an organization. Students present detailed recommendations toward resolution of complex business problems within an industry or company which must be supported by appropriate documentation of research and analysis. Written and oral reports are required.

*Prerequisites:* completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson. Same as ACCT 306, BCIS 306, FIN 306, IB 306, MKT 306.

MGT 307 Periodically 3 s.h.  
**Consulting Research Project\***

Under the supervision of an instructor and working singularly or in a small group, students are assigned to a client organization for one semester. The students and the client organization to which they are assigned will identify the client's specific problems and objectives. Students design and complete one or more integrative consulting projects involving various business principles and conduct research. A written consulting report and an oral presentation are made to a faculty committee and the senior management of the organization.

*Prerequisites:* minimum cumulative GPA of 3.5, completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of the Graduate Programs Office and the department chairperson. Same as ACCT 307, BCIS 307, FIN 307, IB 307, MKT 307.

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

†Full-time students may take IB 219 as a corequisite.

MGT 308 Periodically 3 s.h.  
**Integrative Business Simulation\***

Course utilizes a comprehensive and integrative computer simulation to create a variety of complex multifunctional business problems to which students must respond under varying conditions of uncertainty. A team-based approach to decision making is used in resolving problems created by the computer model. Students are required to provide detailed reports on decisions made and to provide quantitative and qualitative justifications for their decisions. These justifications must be supported through the use of research and must be presented orally and in writing. *Prerequisites: completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson. Same as ACCT 308, BCIS 308, FIN 308, IB 308, MKT 308. (Formerly Computer Simulation (Management Game) in Management.)*

MGT 309 Periodically 3 s.h.  
**Research Seminar in Human Resources Management\*\*\***

Supervised research leading to the preparation of a formal paper on an approved topic in the field of human resources management. Students review the relevant literature to formulate a research question on an approved topic and specify how they would answer the question. Students submit a written research proposal that includes their literature review and the appropriate methodological design and sampling techniques they would use to address their research question. An oral presentation of the research proposal is required at the end of the semester. *Prerequisite: completion of 21 s.h. of graduate course work in the area of concentration.*

MGT 330 Fall, Spring 3 s.h.  
**Graduate Internship\***

A work-study program open to graduate students who are specializing in management. Students work a minimum of 100 hours in the semester for selected business organizations. A written evaluation of a complex managerial decision is prepared by the student at the completion of the course. Most internship opportunities involve some form of monetary remuneration. *Prerequisites: all core competency courses or approved equivalents, 24 graduate-level credits with a 3.3 average and permission of department chairperson. (Formerly GBUS 330.)*

MGT 401 Periodically 2 s.h.  
**Operations Management\*\***

An examination of the processes organizations use to transform resources into high quality goods and services that satisfy consumers. Techniques for designing production and operation systems that are efficient as well as effective are included.

MGT 402 Periodically 4 s.h.  
**Managing Contemporary Organizations\*\***

Issues of organizational behavior and design in all types of corporations, nonprofit institutions, and governmental agencies are discussed. Emphasis is placed on motivational systems, intra-group and intergroup communications, power relationships, and the management of change. The effects of cultural diversity on organizational dynamics are also considered.

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\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

\*\*Open only to matriculated Zarb School of Business E.M.B.A. students.

\*\*\*Open only to matriculated M.S. in Human Resources Management students.

†Full-time students may take IB 219 as a corequisite.

## MARKETING AND INTERNATIONAL BUSINESS (MKT/IB)

**Associate Professor Barak, Chairperson, 222A Weller Hall**

*Professors Berman, Evans, James, Mathur, Neelankavil, Sherman*

*Associate Professors Forman, Lee, Moore, Yoo, Zhang*

*Assistant Professors Gao, McMellon, Thelen, Torres-Baumgarten*

The Walter H. "Bud" Miller Distinguished Professorship in Business is held by Professor Berman. See page 497.

The RMI Distinguished Professor in Business is held by Professor Evans. See page 497.

### (IB) COURSES

IB 210 Periodically 3 s.h.

***Environmental Analysis for International Business\****

An intensive course in the techniques of analyzing the complex aspects of foreign and global business environments. Emphasis on the cultural, political and social characteristics of foreign regions, and how these affect the multinational firm, its operations and decisions. The central focus is on systematic development of skills and tools (e.g., scanning, cultural assessment, forecasting, risk appraisal) that international managers find useful in analyzing environmental conditions, threats and opportunities. Awareness of complexities involved in international business decisions.

Prerequisites: MGT 201C, MKT 201.

IB 219 Fall, Spring 3 s.h.

***Global Business Decision Making\****

Course applies a cross functional integrative approach to analyzing, formulating and implementing organizational strategy for different sizes and types of organizations in a global setting. Course reviews the concept of global strategy and analyzes the crucial linkages between strategy development and organizational design. Production, marketing, finance, accounting, information technology, and human resources strategies are formulated and implemented in the global context. Other topics include competitive analysis, industry and firm value chain, leadership, financial and market analysis, and organizational structure and culture in the context of technological, ethical and ecological factors affecting international and global organizations. Students assess the effectiveness of different approaches to strategy by using them to examine performance of multinational companies.

Prerequisites: 12 s.h. in M.B.A. advanced core courses.

IB 257, A-Z Periodically 3 s.h.

***Seminar: Special Topics in International Business\****

An advanced in-depth treatment of special topics. Current topics are explored through a variety of methods, such as lectures, projects and case studies. As individual subjects are selected, each is assigned a letter (A-Z) which is affixed to the course number. Students may take up to two of these courses to fulfill their major requirements so long as each seminar has a different letter designation.

Prerequisites: MKT 207 and any additional prerequisites as stated in the course schedule.

IB 304 Fall, Spring 3 s.h.

***Advanced Research Seminar in International Business\****

(NOTE: IB 306-308 may be offered in place of 304.) Students write an integrative paper on an assigned topic based on secondary research and then formulate a written primary data research design to investigate a specific key issue. They must formulate research questions and hypotheses, construct survey instruments and experimental designs, draft sample plans, outline data handling procedures, and prepare a comprehensive research proposal, furnishing justifications for its theoretical as well as practical significance. An oral presentation of each project is required at the conclusion of the semester.

Prerequisites: completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson.

IB 305 Periodically 3-6 s.h.

***M.B.A. Honors Research Thesis in International Business\****

Student selects and designs an integrative research project with the approval and guidance of a faculty member in the area of specialization. Student is required to justify the project's significance within a decision making framework and define the management applications of the research findings. An oral report of the research findings is presented to a faculty committee. With joint permission of the department chairperson and thesis adviser, a student may expand the M.B.A. Honors Research Thesis from 3 to 6 s.h.; the additional 3 s.h. may be counted toward elective requirements in the area of concentration.

Prerequisites: minimum cumulative GPA of 3.5, completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson.

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

†Full-time students may take IB 219 as a corequisite.

IB 306 Periodically 3 s.h.  
**Case Focused Research Seminar in Business\***

Emphasis on multiple functional areas that are taught in the Zarb School of Business. A case study approach is utilized in this course, and students are challenged to understand how decisions and policies from different functional areas are integrated within an organization. Students present detailed recommendations toward resolution of complex business problems within an industry or company which must be supported by appropriate documentation of research and analysis. Written and oral reports are required.

*Prerequisites: completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson. Same as ACCT 306, BCIS 306, FIN 306, MGT 306, MKT 306.*

IB 307 Periodically 3 s.h.  
**Consulting Research Project\***

Under the supervision of an instructor and working singularly or in a small group, students are assigned to a client organization for one semester. The students and the client organization to which they are assigned will identify the client's specific problems and objectives. Students design and complete one or more integrative consulting projects involving various business principles and conduct research. A written consulting report and an oral presentation are made to a faculty committee and the senior management of the organization.

*Prerequisites: minimum cumulative GPA of 3.5, completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of the Graduate Programs Office and the department chairperson. Same as ACCT 307, BCIS 307, FIN 307, MGT 307, MKT 307.*

## (MKT) COURSES

MKT 201 Fall, Spring 3 s.h.  
**Marketing Principles and Concepts\***

Intensive coverage of the theory and practice of marketing. Topics include marketing strategy determination, the role of market research, consumer behavior, marketing and the law, consumerism, social and ethical responsibility of marketers, environmental considerations in marketing decision making, international marketing, as well as product, promotion, pricing, distribution, and channel policy. (Formerly *Survey of Marketing*.)

MKT 207 Fall, Spring 3 s.h.  
**Marketing Management\***

Managerial decisions in the marketing area and approaches to making those decisions. Included are identification of opportunities and threats in a global environment; ethical and environmental considerations in marketing; analytical techniques in developing, implementing and controlling marketing plans; integration and coordination of the planning process with other functions; and market plan auditing.

*Prerequisite: MKT 201 or approved equivalent. (Formerly Management of the Marketing Process.)*

IB 308 Periodically 3 s.h.  
**Integrative Business Simulation\***

Course utilizes a comprehensive and integrative computer simulation to create a variety of complex multifunctional business problems to which students must respond under varying conditions of uncertainty. A team-based approach to decision making is used in resolving problems created by the computer model. Students are required to provide detailed reports on decisions made and to provide quantitative and qualitative justifications for their decisions. These justifications must be supported through the use of research and must be presented orally and in writing.

*Prerequisites: completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson. Same as ACCT 308, BCIS 308, FIN 308, MGT 308, MKT 308. (Formerly Computer Simulation (Management Game) in International Business.)*

IB 330 Fall, Spring 3 s.h.  
**Graduate Internship\***

A work-study program open to graduate students who are specializing in international business. Students work a minimum of 100 hours in the semester for selected business organizations in their area of specialization. A written evaluation of a complex international business decision is prepared by the student at the completion of the course. Most internship opportunities involve some form of monetary remuneration.

*Prerequisites: all core competency courses or approved equivalents, 24 graduate-level credits with a 3.3 average and permission of department chairperson. (Formerly GBUS 330.)*

MKT 211 Periodically 3 s.h.  
**Advertising Management\***

Course focuses on the strategic decisions necessary for the internal management of advertising agencies, the external relationships with clients and outside suppliers, and the development of a successful advertising campaign. All the major components of the advertising plan and campaign are discussed, including marketing and communication objectives and strategies, sales promotion, direct mail, Internet, media planning, and television, print, and other types of advertising. Specific emphasis is placed on target market selection, creative strategies, global issues, social and ethical considerations, and evaluation of the advertising plan.

*Prerequisite: MKT 207.*

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

†Full time students may take IB 219 as a corequisite.

**MKT 212** Periodically 3 s.h.  
**Strategic Marketing of Services\***

A specialized course dealing with the strategic decision making for marketing of services. The course deals with the special nature of services and their marketing implications. Topics include strategic analysis of services, service quality and standardization, issues related to customer satisfaction, industrialization of services, use of technology in service delivery, ethical considerations, and service marketing in global markets. Applications of these concepts to specific industries (e.g., health care, hospitality) are also discussed.

*Prerequisite:* MKT 207.

**MKT 220** Once a year 3 s.h.  
**International Marketing\***

Organizing and managing international marketing operations. Stresses concepts, terminology, institutions and trends. Comparative analysis of consumer and institutional behavior in selected industrial and nonindustrial countries. Emphasizes data sources and cross cultural research methodology. Examines organizational models, North-South dialogue, protectionism, commodity trading, marketing consortia, East-West trade, regional integration, development of undersea resources and socioeconomic impact of multinational marketing.

*Prerequisite:* MKT 207.

**MKT 221** Periodically 3 s.h.  
**Distribution Management\***

Analysis and management of distribution systems for products and services. Evaluation of objectives and functions of manufacturers, wholesalers, retailers and consumers. Stresses systems analysis, historical evolution of U.S. distribution system, channel power, control and conflict, physical distribution, distribution costs and international comparisons of marketing systems. Socioeconomic costs and benefits of public and private distribution systems emphasized.

*Prerequisite:* MKT 207.

**MKT 222** Periodically 3 s.h.  
**International Promotional Campaigns\***

Course focuses on applied strategic problem-solving and creative decision-making in the development of a domestic and international promotional campaign. Students will complete and present an integrated promotional plan and campaign for the United States and one foreign country. Topics include the development of promotional objectives and strategies, market analyses, research design, media planning, and ethical issues.

*Prerequisites:* MKT 211 or 6 s.h. in other marketing electives.

**MKT 230** Periodically 3 s.h.  
**Pricing Theory and Practice\***

A managerial approach to pricing decisions. Topics include a legal and ethical environment of pricing decisions; demand curve estimation; psychological pricing; demand, cost and competitive approaches to pricing; decision model in pricing models and decisions by channel members.

*Prerequisite:* MKT 207.

**MKT 240** Periodically 3 s.h.  
**Advanced Sales Management\***

An analytical and quantitative course in managing sales. Topics include complex organizational structures, recruitment and motivation techniques, sales forecasting methods, budgeting, quotas, territory allocation and management, marketing models, compensation packages, expense accounts, sales and cost analysis, and the legal environment.

*Prerequisites:* MKT 207, QM 210.

**MKT 245** Periodically 3 s.h.  
**Research for Marketing Decisions\***

Principles, procedures and techniques of defining and solving marketing problems; research designs and analytical methods; statistical techniques in market research.

*Prerequisites:* MKT 207, QM 210.

**MKT 247** Periodically 3 s.h.  
**Consumer Behavior\***

A survey of the role of psychology, sociology and economic based theories in the explanation of consumer decision making. Topics include perception; learning; presearch, search and use processes; postpurchase behavior; and brand loyalty. Emphasis on marketing strategy implications.

*Prerequisite:* MKT 207.

**MKT 248** Fall, Spring 3 s.h.  
**Strategic Decisions for Internet Marketing\***

Focus on the domestic and global marketing decision making issues of Internet commerce. Based on text, article, and case history readings, students develop, implement, and analyze Internet objectives and strategies for business-to-consumer and business-to-business situations. Students will become knowledgeable on such specific e-commerce marketing topics as Web site assessment, advertising objectives and strategies, Internet business models, logistics, service quality, ethics, social responsibility, consumer buying behavior, e-cash, and privacy issues. The trade press is regularly examined and emerging strategic issues are discussed. Special attention paid to international issues of marketing on the Internet. In addition, students develop, present, and evaluate their own Integrated Internet Marketing Plan based on an original e-commerce concept.

*Prerequisite:* MKT 207.

**MKT 249** Once a year 3 s.h.  
**Product Innovation and Planning\***

Product policy and strategy as the keystone of corporate planning. The product planning and development sequence: search for opportunity, screening, economic evaluation, development of product, development of marketing plan testing, commercialization. Organization of the product planning function.

*Prerequisite:* MKT 207.

MKT 250	Periodically	3 s.h.	MKT 280	Periodically	3 s.h.
<b>Healthcare Marketing</b>			<b>Advanced Marketing Research***</b>		
An introductory marketing course for healthcare professionals, such as administrators dealing with the elderly who need to understand their markets. This course examines the healthcare environment directed towards the needs of the aging. Emphasis is on how to develop effective programs to meet the needs of this market. Specific areas examined include the changing health and medical marketing environment, the elderly as a viable market, new product development, pricing, promotional planning, channels of distribution, decision making of healthcare services and future trends for this market. Open only to students matriculated in the Gerontology Program. Not for M.B.A. degree credit.			Course covers advanced techniques of marketing research. Topics include analysis of qualitative data, complex experimental design, advanced sampling, interpretation of multivariate data for marketing decision making, marketing information systems. <i>Prerequisites:</i> MKT 245, QM 250.		
MKT 257, A-Z	Periodically	3 s.h.	MKT 304	Fall, Spring	3 s.h.
<b>Seminar: Special Topics in Marketing*</b>			<b>Advanced Research Seminar in Marketing*</b>		
An advanced in-depth treatment of special topics. Current topics are explored through a variety of methods, such as lectures, projects and case studies. As individual subjects are selected, each is assigned a letter (A-Z) which is affixed to the course number. Students may take up to two of these courses to fulfill their major requirements so long as each seminar has a different letter designation. <i>Prerequisites:</i> MKT 207 and any additional prerequisites as stated in the course schedule.			(NOTE: MKT 306-308 may be offered in place of 304.) Students write an integrative paper on an assigned topic based on secondary research and then formulate a written primary data research design to investigate a specific key issue. They must formulate research questions and hypotheses, construct survey instruments and experimental designs, draft sample plans, outline data handling procedures, and prepare a comprehensive research proposal, furnishing justifications for its theoretical as well as practical significance. An oral presentation of each project is required at the conclusion of the semester. <i>Prerequisites:</i> completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson.		
MKT 270	Periodically	3 s.h.	MKT 305	Periodically	3-6 s.h.
<b>Marketing Problems Seminar*</b>			<b>M.B.A. Honors Research Thesis in Marketing*</b>		
A systematic examination of marketing planning and analysis. Includes decision-making problems and projects, analysis of contemporary marketing policies and issues, and the integration of institutional and quantitative information. <i>Prerequisite:</i> MKT 207.			Student selects and designs an integrative research project with the approval and guidance of a faculty member in the area of specialization. Student is required to justify the project's significance within a decision making framework and define the management applications of the research findings. An oral report of the research findings is presented to a faculty committee. With joint permission of the department chairperson and thesis adviser, a student may expand the M.B.A. Honors Research Thesis from 3 to 6 s.h.; the additional 3 s.h. may be counted toward elective requirements in the areas of concentration. <i>Prerequisites:</i> minimum cumulative GPA of 3.5, completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson.		
MKT 275	Periodically	3 s.h.	MKT 306	Periodically	3 s.h.
<b>Strategic Planning in Marketing*</b>			<b>Case Focused Research Seminar in Business*</b>		
A thorough examination of strategic planning in marketing—the process by which sustainable customer driven competitive advantages are achieved over time by building relationships, offerings, timing, and resources. Particular emphasis placed on planning, integrating, implementing, and analyzing marketing strategies; the context of strategic marketing management within a firm; alternative strategic approaches to marketing; such marketing models as Profit Impact of Marketing Strategy (PIMS); the value chain; benchmarking; customer satisfaction; strategic marketing audits; the global context of strategic marketing; ethical dimensions of marketing strategies; and other key concepts. Individual and group assignments, including a computer simulation. <i>Prerequisite:</i> MKT 207.			Emphasis on multiple functional areas that are taught in the Zarb School of Business. A case study approach is utilized in this course, and students are challenged to understand how decisions and policies from different functional areas are integrated within an organization. Students present detailed recommendations toward resolution of complex business problems within an industry or company which must be supported by appropriate documentation of research and analysis. Written and oral reports are required. <i>Prerequisites:</i> completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson. Same as ACCT 306, BCIS 306, FIN 306, IB 306, MGT 306.		

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

\*\*\*Open only to matriculated M.S. in Marketing Research students.

†Full time students may take IB 219 as a corequisite.

MKT 307 Periodically 3 s.h.  
**Consulting Research Project\***

Under the supervision of an instructor and working singularly or in a small group, students are assigned to a client organization for one semester. The students and the client organization to which they are assigned will identify the client's specific problems and objectives. Students design and complete one or more integrative consulting projects involving various business principles and conduct research. A written consulting report and an oral presentation are made to a faculty committee and the senior management of the organization.

*Prerequisites:* minimum cumulative GPA of 3.5, completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of the Graduate Programs Office and the department chairperson. Same as ACCT 307, BCIS 307, FIN 307, IB 307, MGT 307.

MKT 308 Periodically 3 s.h.  
**Integrative Business Simulation\***

Course utilizes a comprehensive and integrative computer simulation to create a variety of complex multifunctional business problems to which students must respond under varying conditions of uncertainty. A team-based approach to decision making is used in resolving problems created by the computer model. Students are required to provide detailed reports on decisions made and to provide quantitative and qualitative justifications for their decisions. These justifications must be supported through the use of research and must be presented orally and in writing.

*Prerequisites:* completion of all core competency courses, 21 s.h. of advanced core courses or above (including QM 210, IB 219†, and at least 6 s.h. of the required 15 s.h. in the area of concentration), and permission of department chairperson. Same as ACCT 308, BCIS 308, FIN 308, IB 308, MGT 308. (Formerly *Computer Simulation (Management Game)* in Marketing.)

MKT 309 Periodically 3 s.h.  
**Research Seminar in Marketing**

Supervised research leading to the preparation of a formal paper on an approved topic in the field of marketing. Specifically, the student identifies key marketing issues surrounding the topic and conducts comprehensive secondary research on them. Based on the results, the student then proposes and formulates a primary research plan to address the issues. The research plan includes, where appropriate, key findings from the secondary research, hypotheses relating to the issues, primary research design/ methods, sampling procedures, a data collection instrument, data analysis procedures, and the theoretical and practical implications of the potential findings. An oral presentation of the project is required at the conclusion of the semester.

*Prerequisites:* completion of 15 s.h. of graduate course work in marketing. *Corequisite:* MKT 245. Open only to matriculated M.S. in Marketing students.

MKT 310-311 Periodically 3 s.h. each  
**Thesis in Marketing Research\*\*\***

Student designs and executes a marketing research study for a company or not for profit organization to help it solve a marketing problem or evaluate a marketing opportunity. The student works individually under the guidance of a thesis adviser on a one-on-one basis. After consultation with the thesis adviser who will approve the specific topic, the student must present the proposal to the department chairperson before registering for MKT 310. The student is required to prepare a written report of the findings and make an oral presentation to a faculty committee and/or the company executives.

*Prerequisites:* 9 s.h. of marketing courses including MKT 245, QM 210, QM 250 and permission of department chairperson. *Corequisite:* MKT 280.

MKT 330 Fall, Spring 3 s.h.  
**Graduate Internship\***

A work study program open to graduate students who are specializing in marketing. Students work a minimum of 100 hours in the semester for selected business organizations in their area of specialization. A written evaluation of a complex marketing decision is prepared by the student at the completion of the course. Most internship opportunities involve some form of monetary remuneration.

*Prerequisites:* all core competency courses or approved equivalents, 24 graduate-level credits with a 3.3 average and permission of department chairperson. (Formerly *GBUS 330*.)

MKT 401 Periodically 4 s.h.  
**Marketing Analysis and Management\*\***

Major focus on the role and functions of marketing in modern society, strategic planning and marketing and the types of marketing decisions made by executives. Topical coverage includes the broad scope of marketing; the development of strategic marketing plans; marketing information systems; marketing in a global context; ethical, societal, and environmental considerations; consumer behavior and market segmentation; tactical decisions relating to products, pricing, distribution, and promotion; the integration and coordination of marketing planning with other functional areas; and marketing audits.

\*Open only to matriculated Zarb School of Business graduate students and/or matriculated School of Education and Allied Human Services graduate students where appropriate.

\*\*Open only to matriculated Zarb School of Business E.M.B.A. students.

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