

314 Business Taxation

A study of the principles of business taxation. This course will deal primarily with the federal tax laws as they apply to sole proprietorships, corporations, and partnerships. Additional topics will include MACRS, ACRS, property transactions, and the corporate AMT. Tax research will be integrated throughout the course.

Prerequisite: ACCT 205

315 Individual Income Tax

A study of the fundamentals of federal income tax law as it applies to individuals. Topics include: filing status, dependents, gross income, itemized deductions, tax credits, cost recovery, property transactions, and the alternative minimum tax.

Prerequisite: Junior standing

316 Auditing

Studies the basis for the auditor's report. Emphasis is on risk analysis, internal control review, audit evidence and procedures, and sampling. Case analysis is used to develop analytic and judgment skills and to enhance communication skills.

Prerequisite: ACCT 312

317 Cost Accounting

A rigorous study is made of the elements of product costs, including job, process, standard, and variable costing systems and procedures. A managerial emphasis is added through inclusion of cost-volume-profit relationships, budgeting techniques, and other selected topics.

Prerequisites: ACCT 311

410 Advanced Accounting

The special accounting considerations of nonprofit organizations, the formation and operations of a partnership, home and branch office reporting systems and the preparation of consolidated financial statements.

Prerequisite: ACCT 312, Senior standing or permission of department chair

Entrepreneurship (ENTR)

Spriggs (chair), Carter, Dunham, Ebben, Folker, Johnson, McVea, Sarafolean

The concentration in entrepreneurship is designed for students who are considering owning their own business at some point in their career, are interested in working in a small or family-owned business, or are interested in working in corporate ventures.

Students completing a concentration in entrepreneurship will have the skills necessary to start a business venture within five years of graduation. They will have the skills necessary to play a meaningful role in the management of a small or family-owned business or corporate venture, and in their communities.

Concentration in Entrepreneurship

Business Core Courses

ACCT 205 Introduction to Accounting
BUS 200 Community Service (0 credit)
BUS 201 Ethics and Practice: Foundations of Business
FINC 321 Financial Management
MGMT 301 Management of Organizations and Processes
MKTG 300 Principles of Marketing

Plus one of:

BLAW 301 Legal Environment of Business
BLAW 302 Business Law for Accounting
BLAW 303 International Business Law
BLAW 304 Real Estate Law

Concentration Courses

ENTR 200 Foundations in Entrepreneurship
ENTR 450 Entrepreneurship: Management and Strategy

Plus three of:

ENTR 348 Franchising Management
ENTR 349 Family Business Management
ENTR 360 Creativity and Change
ENTR 370 Entrepreneurial Financial Resource Management
ENTR 380 Entrepreneurship in Practice
ENTR 390 Diversity in Entrepreneurship
ENTR 490 Topics

College of Business

Allied requirements

ECON 251 Principles of Macroeconomics

ECON 252 Principles of Microeconomics

QMCS 220 Statistics I

Note: QMCS 220 should be completed by the end of the sophomore year. Transfer students who have not had an equivalent course must complete this course by the end of their first semester, junior year.

Plus one of:

MATH 101 Finite Mathematics

MATH 109 Calculus with Review II

MATH 111 Calculus for Business and Social Science

MATH 113 Calculus I

Note: The math requirement must be completed by the end of the sophomore year.

Plus one of:

COMM 100 Public Speaking

COMM 105 Communication in the Workplace

COMM 322 Intercultural Communication

ENGL 200 or above

JOUR 215 Journalistic Writing in the Workplace

JOUR 311 Persuasion in Writing

200 Foundations of Entrepreneurship

Introduces the basic elements of cash flow management and the business plan. Prepares students for the more advanced presentation of these concepts offered in the General Business core, Entrepreneurship electives, and the capstone Entrepreneurship course. Students will learn the concepts of opportunity scanning and opportunity recognition. Students will conduct a self-assessment to help them better understand their personal values and aspirations to help guide their entrepreneurial career. Students will be exposed to the variety of types of entrepreneurial ventures.

Prerequisite: sophomore standing

300 Entrepreneurship for Non-majors

this course focuses on the functional skills and knowledge that are necessary in the smaller business growth and development. It also will help the student develop an understanding and awareness of the way the critical areas of law, management, finance, accounting and marketing need to be integrated and applied for successful small business management. Not open to entrepreneurship majors.

Prerequisite: junior standing

348 Franchising Management

This course examines several of the most important aspects of starting and managing a franchise business. Specific attention is placed on the following: the characteristics of the franchiser and franchisee; evaluation of franchising opportunities; legal concerns of franchising; the development of appropriate franchising strategies; and the successful planning, implementation, and launching of a new business.

Prerequisites: ENTR 200 and junior standing

349 Family Business Management

This course will explore the challenges and opportunities facing individuals and families involved in business relationships. Topics addressed will include family-business culture, entrepreneurial influences, key issues and conflicts, career planning, succession and strategic planning, counseling and consulting, professional support relationships and survival skills as a son or daughter in the family business. Parents or other significant family members are invited to audit this course with their son or daughter.

Prerequisites: ENTR 200 and junior standing

360 Creativity and Change

This course will acquaint students with theories and strategies for exercising the creative process. Leadership and change will also be examined to help the student understand how to effectively introduce and implement new and creative ideas.

Prerequisites: ENTR 200 and junior standing

370 Entrepreneurial Financial Resource Management

Students will learn a broad array of tools to more efficiently manage scarce resources in a new venture. Bootstrapping techniques in marketing, administration, fixed assets, and many other areas will be examined. Students will learn applied approaches to current asset and liability management. Students planning to start their own business within the first year or two of graduation will benefit most from this course. Students are expected to have a proficiency in computer spreadsheet programming.

Prerequisites: ENTR 200, ACCT 205, and junior standing

380 Entrepreneurship in Practice

Students will integrate experiences from placements in entrepreneurial companies with required readings, class discussion, and class assignments related to their placement experience. Students will complete 100 hours of work in the placement. They will perform appropriate, significant and relevant tasks directly under the supervision of either the lead entrepreneur or a key member of the entrepreneurial team. In addition, students will meet regularly during the semester in a classroom setting to share their experiences and learn from classmates in other placements. Finally, the instructor will also hold regular one-on-one sessions with students to provide overall supervision for the placement experience and to assure that the student is integrating classroom learning with the placement experience.

Prerequisites: ENTR 200 and junior standing

390 Diversity Issues in Entrepreneurship

Women and minority entrepreneurs face specific issues relating to access and equity in their efforts to establish new ventures. This course will examine these issues from both a public policy perspective and from an applied management perspective.

Prerequisites: ENTR 200 and junior standing

450 Entrepreneurship: Management and Strategy

This is the capstone course in entrepreneurship. It will include guest speakers from the entrepreneurial business world, extensive case analysis of entrepreneurial ventures and intensive personal business plan development. Students are expected to have a proficiency in computer spreadsheet programming.

Prerequisites: One ENTR elective, FINC 321, MGMT 301, and MKTG 300

Finance (FINC)

Vang (chair), Barabanov, Beckmann, Cha, Daugherty, Hamilton, Jaiswal-Dale, Jithendranathan, Mohanty, Samarakoon, Shovein, M. Sullivan

Students who concentrate in finance receive preparation for the financial service industries or for financial departments of non-financial corporations. Financial service industries would include banks, insurance companies, and investment firms. In addition to meeting needs for specific preparation, the study of finance is really applied microeconomics.

Students completing this concentration will have a knowledge of the time value of money, the use of a financial calculator, the use of a spreadsheet for modeling, and will possess good writing skills.

Concentration in Financial Management**Business Core Courses**

| | | |
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| ACCT | 205 | Introduction to Accounting |
| BUS | 200 | Community Service (0 credit) |
| BUS | 201 | Ethics and Practice: Foundations of Business |
| FINC | 321 | Financial Management |
| MGMT | 301 | Management of Organizations and Processes |
| MKTG | 300 | Principles of Marketing |

Plus one of:

| | | |
|------|-----|-------------------------------|
| BLAW | 301 | Legal Environment of Business |
| BLAW | 302 | Business Law for Accounting |
| BLAW | 303 | International Business Law |

Concentration Courses

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|------|-----|-------------------|
| FINC | 324 | Corporate Finance |
| FINC | 325 | Investments |

Plus two of:

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| FINC | 410 | Derivatives |
| FINC | 430 | Financial Intermediaries |
| FINC | 440 | Advanced Investments |
| FINC | 450 | International Financial Management |
| FINC | 480 | The Chief Financial Officer |

Plus:

Four additional credits at the 300-level or above in the College of Business (may be a FINC course)

Allied requirements

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|------|-----|------------------------------|
| ECON | 251 | Principles of Macroeconomics |
| ECON | 252 | Principles of Microeconomics |
| QMCS | 220 | Statistics I |

Note: QMCS 220 should be completed by the end of the sophomore year. Transfer students who have not had an equivalent course must complete this course by the end of their first semester, junior year.