

## Business Administration-Accounting, Decision Sciences

### ACCT 315 Individual Income Tax (4 credits)

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

### ACCT 316 Auditing (4 credits)

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: A minimum grade of C- in ACCT 312

### ACCT 317 Cost Accounting (4 credits)

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: A minimum grade of C- in ACCT 311

### ACCT 410 Advanced Accounting (4 credits)

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: A minimum grade of C- in ACCT 312, Senior standing or permission of department chair

## **Decision Sciences (DSCI)**

Opus College of Business

Department of Decision Sciences

Lawton (chair), Cohen, Gaffney, Hays, Kumar, Mallick, McNamara, Olson, Owens, W. Raffield, Ressler

Operations Management (OM) is directly involved in the creation and delivery of an organization's goods and/or services. Operations Management is not specific to any one industry, nor is it restricted to manufacturing enterprises. In fact, all organizations in the private and public sector systems--including airlines, hospitals, hotels, restaurants, insurance companies, and government agencies need to manage their operations vigilantly. Operations managers work with their organizations to find faster, better, and more economical ways to server their customers. The operations management field offers a wide array of career paths from supply chain or service design analysis to manufacturing or service general management

### **Concentration in Operations Management**

#### **Business Core Courses**

ACCT 205 Introduction to Accounting (4 credits)

BUSN 200 Community Service (0 credit)

BUSN 201 Ethics and Practice: Foundations of Business (4 credits)

DSCI 301 Management of Organizations and Processes (4 credits)

FINC 321 Financial Management (4 credits)

MKTG 300 Principles of Marketing (4 credits)

*Plus four credits from the following:*

BLAW 301 Legal Environment of Business (4 credits)

BLAW 302 Business Law for Accounting (4 credits)

BLAW 303 International Business Law (4 credits)

#### **Concentration Courses**

DSCI 345 Operations Management (4 credits)

DSCI 346 Materials Management (4 credits)

DSCI 347 Systems and Theories in Operations Management (4 credits)

DSCI 445 Advanced Operations management (4 credits)

MGMT 480 Integrative Issues of Business and Organizations (4 credits)

#### **Allied requirements**

ECON 251 Principles of Macroeconomics (4 credits)

ECON 252 Principles of Microeconomics (4 credits)

QMCS 220 Statistics I (4 credits)

*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.

## Business Administration-Decision Sciences, Entrepreneurship

*Plus four credits from the following:*

MATH 101 Finite Mathematics (4 credits)  
MATH 109 Calculus with Review II (4 credits)  
MATH 111 Calculus for Business and Social Science (4 credits)  
MATH 113 Calculus I (4 credits)

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

*Plus four credits from the following:*

COMM 100 Public Speaking (4 credits)  
COMM 105 Communication in the Workplace (4 credits)  
COMM 322 Intercultural Communication (4 credits)  
ENGL 200 or above  
JOUR 215 Journalistic Writing in the Workplace (4 credits)  
JOUR 311 Persuasion in Writing (4 credits)

### **DSCI 301 Management of Organizations and Processes (4 credits)**

The objectives of this course are to develop the analysis skills, perspectives and techniques useful for managing organizations in today's competitive environment. The course provides students the opportunity to practice and develop skills in the following: formal group reports, group process skills, project management, and the analysis of an actual organization. This course includes lectures, significant group work done outside class and a strong fieldwork component. A significant amount of preparation and work is expected to be done outside the classroom.

Prerequisites: BUSN 201, ACCT 205, and junior standing

### **DSCI 345 Operations Management (4 credits)**

An examination of the concepts and techniques utilized in the management of manufacturing and service operations. The focus is on the tactical tools of operations management systems. Topics covered include the management of process, technology, production, quality, inventory, workforce and facilities in operating systems. Offered in fall semester.

Prerequisite: DSCI 301 (or MGMT 301 from previous semesters)

### **DSCI 346 Materials and Supply Chain Management (4 credits)**

This course will develop a basic understanding of supply chain management both within and beyond organizational boundaries. It will provide the conceptual and analytic framework for the materials management function of businesses including purchasing, inventory management (MRP), capacity planning, scheduling, and manufacturing planning and control systems; as well as a broader supply chain view. Offered in the fall semester.

Prerequisite: DSCI 301 (or MGMT 301 from previous semesters)

### **DSCI 347 Systems and Theories in Operations Management (4 credits)**

This course emphasizes operation's philosophies, theories and techniques found in today's businesses. It provides the conceptual frameworks related to these programs and enables students to experience real world examples via plant tours and on-site visits. Topics include Total Quality Management (TQM) and/or six sigma; Just-In-Time (JIT) and/or lean/agile/flexible systems; Theory of Constraints (TOC); and other current operations management techniques. Offered in spring semester.

Prerequisite: DSCI 301 (or MGMT 301 from previous semesters)

### **DSCI 445 Advanced Operations Management (4 credits)**

This course focuses on the current issues that are salient to the operations function. It examines current views as to the analysis and synthesis of complete operations systems. It includes recent theories and experiments aimed at improving long/short run productivity and competitiveness. It serves as an integrator for the courses that have preceded it by giving the students the opportunity to integrate and refine the knowledge, skills, and attitudes obtained from their previous courses. It stresses the practical application of operations management concepts and theories. Offered in spring semester.

Prerequisites: DSCI 345 (or MGMT 345 from previous semesters) and senior standing

## **Entrepreneurship (ENTR)**

Opus College of Business  
Department of Entrepreneurship  
Spriggs (chair), Carter, Dunham, Ebben, Johnson, McVea

The study of entrepreneurship prepares students for a variety of career and life experiences. Being an entrepreneur may mean starting your own business, or it may mean working in an existing business. The key is you learn to think like an entrepreneur. You will learn to identify and analyze new opportunities, to think creatively, and to be action oriented in order to seize opportunities that create real value. These skills are important in all types of organizations, from small start-ups to large corporate settings.

Students completing a concentration in entrepreneurship will have the skills to start a business venture, to contribute to an existing company, and to be business leaders in their local communities.