

Course Descriptions

ACCT 2010 Accounting Principles (3)

This course provides a thorough study of basic accounting principles. The accounting cycle is introduced using an appropriate mix of conceptual and procedural problems. A real-world problem using computer applications is also covered. This is a basic course, which aids in building a foundation for financial analysis and decision-making. (Fall, Spring)

ACCT 2020 Managerial Accounting (3)

A study of the accumulation and flow of managerial accounting information and its impact on decisions within a business entity. Emphasizes cost behavior, cost-volume profit analysis, and management's use of quantitative tools for planning and control. Prerequisites: ACCT 2010 or permission of the instructor. (Fall, Spring)

ACCT 2050 Business Law I (3)

In this class students study the origins of the law, parts of the U.S. Constitution, which apply to businesses; the court system, how a lawsuit begins and progresses, torts, contracts, personal property, bailment, and the UCC Article 2 on sales. (Fall, Spring)

ACCT 3010 Financial Accounting I (3)

Comprehensive core of accounting knowledge essential to the student entering one of the several areas of the accounting profession. Study of generally accepted accounting principles, the conceptual framework, and financial accounting reporting requirements. Includes in-depth conceptual analysis of the various financial statement elements. Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring)

ACCT 3020 Financial Accounting II (3)

Continuation of ACCT 3010. Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring)

ACCT 3100 Accounting Information Systems (3)

Students, working in teams, will understand the "traditional" and "state of the art" AIS knowledge. Students will better understand modeling business processes, flowcharting and diagramming techniques, business information and information process rules, risks, and controls, and AIS designing techniques. Advanced QuickBooks Pro projects. Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring)

ACCT 3200 Tax I (3)

A study of current federal income tax laws and preparation of individual income tax rules; emphasis is on analyzing and interpreting tax rules; developing the ability to research tax rules. Prerequisites: Advanced standing and declared School of Business major, accounting minor or Department chair approval. (Fall, Spring)

ACCT 3300 Cost (3)

Analysis of costs in a business organization. Includes cost

ACCT 6210 Corporate Tax I (3)

The study of current federal income tax laws as they apply to corporations. Prerequisites: ACCT 4200 and acceptance into the MAcc program or by special approval. (Fall)

ACCT 6220 Corporate Tax II – Reorganizations and Consolidated Returns (3)

The study of current federal income tax laws as they apply to corporate reorganizations and consolidated returns. Prerequisites: Acceptance into the MAcc program or permission of department chair. (Spring)

ACCT 6230 Tax Procedure (3)

The study of current federal code, regulations and other pronouncements regarding tax procedure. Prerequisites: ACCT 4200 and acceptance into the MAcc program or by special approval. (Summer)

ACCT 6240 Estate and Gift Tax (3)

Taxation of Estates and Gifts. Prerequisites: ACCT 4200 and acceptance into the MAcc program or by special approval. (Fall)

ACCT 6250 Estate Planning (3)

The study of the application of the estate and gift tax rules and the laws to estate planning. Prerequisites: ACCT 6240 and acceptance into the MAcc program or by special approval. (As Needed)

ACCT 6260 Taxes for Pass Through Entities (3)

A study of taxation for partnerships. The course will include choice of entity considerations. Prerequisites: ACCT 4200 and acceptance into the MAcc program. (Spring)

ACCT 6290 Property Transactions (3)

Property transactions cut across individual, partnership, and corporation taxation. Understanding property transactions is critical for both tax planning and tax compliance. The student will be taught, in depth, about property basis, adjusted basis, gain calculation, gain classification, and how to properly report property transactions on various tax forms. The student will research various complicated property tax cases and appropriately report research findings in written form. Prerequisites: Acceptance into Master of Accountancy program and ACCT 3200. (Spring)

ACCT 6320 Advanced Cost Accounting (3)

Topics include balanced scorecard, cost allocation, profitability analysis, process costing, quality, theory of constraints, capital budgeting, transfer pricing, and performance measurement. Prerequisites: ACCT 3300 and acceptance into MAcc program. (Spring)

ACCT 6360 Business Law II (3)

To enhance their knowledge of business law, students will study negotiable instruments; secured transactions; debtor- creditor rights and duties; bankruptcy; agency; employment law; insurance law; wills, trusts, and estates; organizational structures such as sole proprietorships, partnerships,

Course Descriptions

BA 1000 Introduction to Business Careers (1)

Students will learn about business majors, job opportunities and salaries, career-related resources, as well as faculty expectations. They will have an opportunity to do some self-exploration to learn about their aptitudes for a specific business career, and the knowledge and skills necessary for success in business. Course will be offered in large sections each semester. (Fall, Spring)

BA 1010 Business & Society (D) (3)

The course provides an introduction to business functions, with particular emphasis on the American system. Its purpose is to create a better understanding of today's business environment through an analysis of various economic and legal systems, business and employee management issues, marketing of products and services, accounting and financial operations including the stock market and insurance, and the relationships between business, government and international economic and market forces. (Fall, Spring)

BA 2350 Legal Issues in Society (S) (3)

A course designed for non-business majors and vocational students covering a survey of legal issues in society. This course will cover basic aspects of business transaction including law of contracts, agency, sales and negotiable instruments. (As needed)

BA 2900 Special Topics (1-4)

This course will provide opportunities

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and fiscal policy is analyzed. Prerequisites: ECON 2010, 2020, and MATH 2040; MATH 1100 or ECON 2500 or approved Minor in department. (Spring)

ECON 3170 Decision Modeling (3)

An introduction to the fundamental methods of operations research/management science. Emphasis is on applied business decision modeling. Topics include linear, integer, and nonlinear programming; decision analysis; and simulation. Prerequisites: ECON 2010, 2020, MATH 2040, MATH 1100 or ECON 2500. (Fall, Spring)

ECON 3790 History of Economic Thought (3)

An introduction to the development of economic thought from the time of Adam Smith to the present. Analysis of both the orthodox and radical or socialist traditions in economics. Prerequisites: ECON 2010, 2020. (Fall, Taught alternate years)

ECON 3840 Public Finance (3)

Public sector economics examines the microeconomic functions of government and the way government affects the allocation of resources and the distribution of income. Topics include welfare theory, public goods, market failure and cost-benefit analysis. Prerequisite: ECON 2010. (Fall, alternate years)

ECON 4200 Human Resource Economics (3)

This course applies economic theory to the behavior of employers and employees. Topics include labor supply and demand, wage determination, schooling, human capital, unionization and migration. Prerequisites: MATH 1100 or ECON 2500, MATH 2040 (or equivalent courses), ECON 2010, 2020. (As needed)

ECON 4260 Principles of Econometrics (3)

An introduction to the basic statistical methods used to estimate and analyze quantifiable economic relationships with an applied emphasis. The primary focus is on the classical linear regression model and violations of its assumptions. Prerequisites: ECON 2010, 2020, and MATH 1100, MATH 2040 and ECON 2500. (Spring)

ECON 4500 Economics of Strategy (3)

Principles of industrial organization economics and the economics of the firm applied to business management and strategy. Includes an overview of standard industrial organization topics such as market structure, entry, and pricing rivalry along with issues in organizational economics such as the principal-agent problem and vertical integration. Prerequisites: ECON 2010, 2020, 3010, MATH 2040, MATH 1100 or ECON 2500. (As needed)

ECON 4890 Internship (P/F) (Fall, Spring) (12)

ECON 4900 Special Topics (1-3)

This course will provide students with a theoretical framework as well as applied quantitative skills as students generate analysis of issues related to environmental, welfare, healthcare, education, and other economic policies. Topics will vary by semester. Repeatable for credit. Prerequisites: MATH 1100, 2040 (or equivalent courses), ECON 2010, 2020. (Fall, Spring)

ECON 4910 Economics for Teachers (1)

This course is designed for K-12 teachers wishing to enhance their economics teaching. Students review Utah State Office of Education and National Council for Economic Education standards. Activities and lessons appropriate for these standards are examined. (As needed)

ECON 6000 Foundations of Economics (3)

This course provides an accelerated overview of both the micro and macro theories and methods of economics in support of the common body of knowledge core required for all MBA students not having previous business course work. (Taught on demand)

ECON 6100 Quantitative Methods for Business (3)

Application of quantitative methods to business analysis and decision-making. Fundamental topics of management science are covered including optimization modeling, decision and risk analysis, simulation modeling, linear regression analysis, and forecasting methods. Prerequisite: Acceptance into graduate business program and completion of relevant foundation course or sufficient undergraduate coursework. (Spring)

ECON 6200 Managerial Economics (3)

Application of microeconomic principles to business management and strategy. Includes fundamental topics in microeconomic theory, industrial organization, and organizational economics. Uses business case analysis. Prerequisite: Acceptance into graduate business program. (Fall)



MGMT 2220 Small Business Management (3)

Designed to teach basic fundamentals necessary to run a small business in its day-to-day operation. Course topics include financing, franchises, forecasting, ethics, management teams, leadership, insurance, pricing, personnel, planning along with E-Business opportunities, family businesses and exit strategies. (Fall, Spring)

MGMT 3000 Leadership Development (2)

Basic theories of management and organizational development are considered in the light of practical experience. The course is designed to enhance the skills of students involved in leadership activities. May be repeated twice for credit. (Fall, Spring)

MGMT 3050 International Business (3)

An introductory course describing the nature and environments that an international businessperson works in, including organizations, monetary systems, and the various forces that impact the international manager such as financial, economic, cultural, political, and legal. Prerequisite: Advanced standing and declared major or junior standing for a major/minor in the School of Business, or Department Chair approval. (Fall)

MGMT 3100 Operations Management (3)

This course teaches the efficient transformation of inputs into more valuable outputs in service and manufacturing firms. Subjects include waiting lines, layouts, scheduling, quality control, forecasting, supply chains, and inventory management. The techniques are useful in all functions, including accounting, marketing, finance, etc. Prerequisites: MATH 1050, MATH 1100 or ECON 2500, and MATH 2040. Accepted to Advanced Standing or special approval of the department. (Fall, Spring)

MGMT 3180 Management & Organizations (3)

Introduction to the world of a manager, the concepts needed by a manager, the process of managing, and the adjustments that must be made to meet changes that are occurring in the modern business world. Prerequisite: Advanced standing and declared major or junior standing for a major/minor in the School of Business, or Department Chair approval. (Fall, Spring)

