

College of Business

William E. Stratton, Ph.D., Interim Dean
Kenneth A. Smith, Ph.D., Interim
Associate Dean

George A. Johnson, Ph.D., MBA
Director

Darrell Scott, MBA, Assistant Dean

Department of Accounting

Acting Chair and Professor: Pumphrey

Professors: Boes, Gantt, Plewa,
K. Smith

Assistant Professors: Picard, Ransom,
Reis, Ruby, J. Smith

Department of Computer Information Systems

Chair and Professor: C. Schou

Associate Professors: Beard, Watts

Assistant Professors: Aytes, Burke

Instructor: Frost

Department of Finance

Chair and Professor: Longmore

Professors: Wells, Phillips

Associate Professors: Hackert

Assistant Professor: Byers

Instructor: Scott

Department of Management

Chair and Professor: Jolly

Professors: G. Johnson, M. Johnson,
Kilpatrick, Pawar, Stratton

Associate Professor: Tokle

Assistant Professors: Dunn, Jasinski,
Martindale

Instructors: Hofle, S. Schou

Department of Marketing

Chair and Professor: Schwendig

Professors: Balsley, LeBlanc

Assistant Professors: Dishman, Nitse

Idaho State University offers a four-year undergraduate program of business administration and liberal arts subjects leading to the degree of Bachelor of Business Administration. There are five majors available—Accounting, Computer Information Systems, Finance, Management, and Marketing. The College of Business also offers minors in Business Administration and International Business. In addition, the Master of Business Administration degree is offered through the Graduate School. The BBA and MBA programs are nationally accredited by the Ameri-

can Assembly of Collegiate Schools of Business (AACSB).

In addition to the Bachelor of Business Administration and Master of Business Administration degrees, the College of Business administers an interdepartmental program leading to a Bachelor of Science degree with a major in Computer Science.

Role and Mission

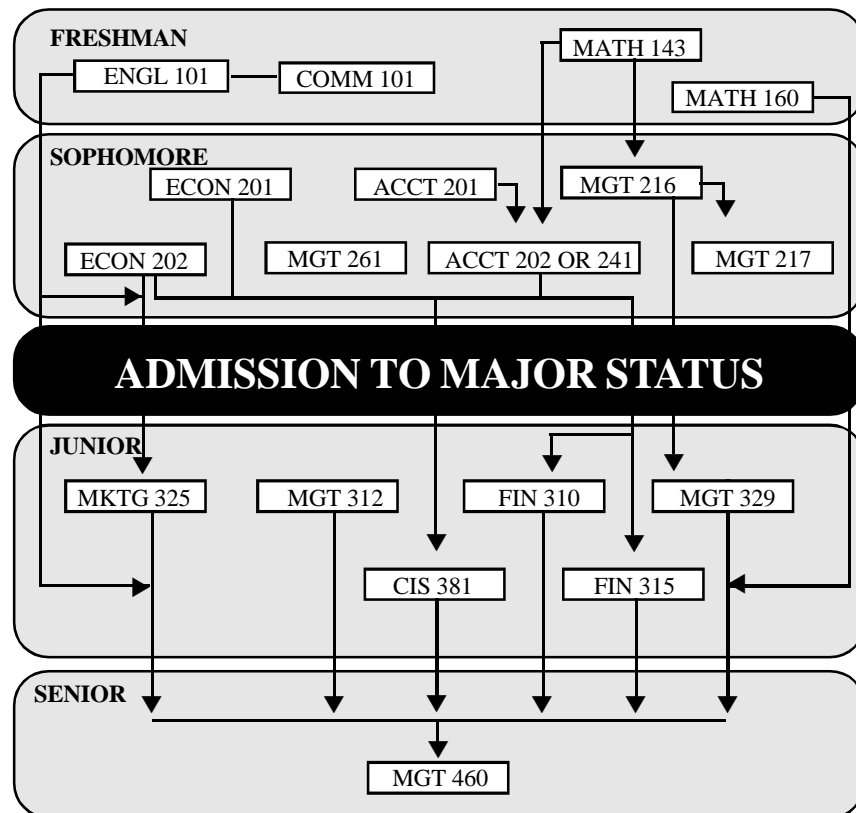
The College of Business, an integral part of Idaho State University, shares the role and mission of the University as established by the State Board of Education. ISU's business programs are to respond to current and emerging demands within the state and region, and serve local and statewide constituencies, including students seeking traditional, nontraditional and continuing education. The College also serves public and private sector management education and economic development needs and engages in research consistent with its undergraduate and graduate programs and public service mission.

The College's primary mission is to offer high quality professional business educational programs. Excellent undergraduate teaching and learning is a top priority. In addition, a quality MBA program is a vital part of the educational mission. All areas of study appropriately emphasize the local, state, national, and international business environments. The College of Business delivers its educational programs on day and night schedules and at off-campus sites within the ISU primary service area.

The research mission complements the instructional and public service missions. Research will focus on advancing understanding of theory and practice within the business disciplines, developing ways to teach business disciplines more effectively, and defining issues affecting economic development in the region and state.

The service mission of the College uses the expertise of its faculty and staff to enhance economic development. Public service programs focus on continuing education needs of business professionals and applied research and assistance needed by Idaho organizations.

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In addition to its primary teaching, research, and service missions, the College of Business supports other programs within the University by providing courses and faculty support.

Bachelor of Business Administration

College of
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BBA Objective

The objective of Idaho State University's Bachelor of Business Administration program is to assist students to take their places in business and society, domestic and worldwide. The program develops in students inquiring minds and critical thinking so they can analyze problems, implement courses of action, and function within an organization.

The College of Business offers major areas of study designed both to equip students for immediate entry into the professional world and to meet the challenges of our changing environment. The College delivers daytime and nighttime courses to meet the needs of both traditional and nontraditional students within the ISU primary service area.

General Education Requirements

Students pursuing the Bachelor of Business Administration degree must complete Goals 1-9, 10A or 10B, and 11-12. (Note that certain goals may be met by specific College of Business requirements listed below: Goal 3 by MATH 160; Goal 11 by ECON 201 and 202.)

Specific College of Business Graduation Requirements

Several of the specific graduation requirements listed below may also be used to satisfy General Education Requirements (Goals 1-12).

ECON 201-202	Principles of Macroeconomics and Microeconomics	6 cr
ENGL 101	English Composition	3 cr
ENGL 201	Critical Reading and Writing	3 cr
ENGL 308	Business Communications	3 cr
SPCH 201	Business and Professional Speaking	3 cr
MATH 160	Brief Calculus	4 cr
	TOTAL	22 cr

A minimum of 64 credits in nonadministrative subjects are required to graduate. Excluded from these 64 credits are all College of Business, Health Care Administration, Pharmacy Administration, Public Administration, and Economics courses (except ECON 201 and 202). Minimum total required to graduate, 128 credits.

Core Requirements

To assure a minimum level of competence in all functional areas of business, the College of Business requires each student to complete the following courses:

ACCT 201	Principles of Accounting I	3 cr
ACCT 202	Principles of Accounting II	3 cr
	OR	
ACCT 241	Managerial Cost Accounting	3 cr
(Accounting and Finance Majors must complete ACCT 241. Other Business Majors may choose either ACCT 202 or ACCT 241.)		
CIS 381	Management Information Systems	3 cr
FIN 310	International Business and Financial Markets	3 cr
FIN 315	Corporate Financial Management	3 cr
MGT 216	Business Statistics	3 cr
MGT 217	Advanced Business Statistics	3 cr
MGT 261	Legal Environment of Organizations	3 cr
MGT g312	Individual and Organizational Behavior	3 cr
MGT 329	Operations/Production Management	3 cr
MGT 460	Problems in Policy and Management	3 cr
MKTG 325	Basic Marketing Management	3 cr
	TOTAL:	36 cr

College of Business Residency Requirement

Of the last 40 credits applied to meet graduation requirements, 32 must be completed in residence at Idaho State University including adult learning centers. Of these, at least 18 upper division credits directly applicable to the business core requirements or a student's major in a business field must be taken on the ISU Pocatello campus or at the Idaho Falls Higher Education Center. At least half of all business credits taken to meet B.B.A. degree requirements must be taken in Pocatello or Idaho Falls. At least half of the credits used to meet business major requirements must be taken in Pocatello or Idaho Falls. No more than 16 credits of correspondence or one-way media instruction may be used to satisfy degree requirements.

Admission to Major Status

Students wishing to major in disciplines offered in the College of Business are first enrolled at ISU as Pre-Business students.

To move from Pre-Business status to Business major status, students must be formally admitted to the College of Business. Students begin the admission process by completing an application form and submitting it, together with an official copy of their transcript, to the office of the College of Business. The application process should occur during the semester in which the student will complete the following requirements:

- (1) complete at least 58 credit hours.
- (2) complete the remainder of the specific lower division requirements listed in item #2 below.

All College of Business majors are required to meet the Minimum Criteria listed below before they may enroll in upper division College of Business courses (those courses numbered 300 and above). Pre-business students enrolled in upper division College of Business courses without admission to Business major status will be administratively withdrawn. Pre-Business status remains in effect until the student meets the Business major admission requirements.

Incoming freshmen or transfer students should plan their scheduled course work in order to complete the requirements for admission to Business major status. Information regarding Business major status along with application for admission are available from:

Assistant Dean, College of Business
Location: BA 510
Phone: (208) 236-3448.

Minimum Criteria for Admission to Business Major Status

1. Students must be officially admitted to Idaho State University.
2. Students must successfully complete the following lower division courses or their equivalent: ECON 201 and ECON 202 (Microeconomics and Macroeconomics); ACCT 201 (Principles of Financial Accounting) and either ACCT 202 (Principles of Managerial Accounting) or ACCT 241 (Managerial Cost Accounting); ENGL 101 (English Composition); COMM 101 (Principles of Speech); MATH 160 (Brief Calculus); and MGT 216 (Business Statistics). Successful completion means that students must have passed each course and have an overall 2.25 grade point average among these eight required classes. Application may be made during the semester in which the student completes the remainder of these eight courses.

- Students must have a minimum overall cumulative grade point average of 2.25.
- Students must have completed 58 credit hours. The 58 hours may include transfer credits and courses the student is taking during the application semester.
- Students must submit to the office of the College of Business a completed application form and an official copy of their transcript. This application process must be completed by March 1 for Summer admission, by April 1 for Fall admission, and by November 1 for Spring admission.

- interpersonal and leadership skills, and
- rigorous ethical standards.

The undergraduate degree program prepares accountants with broad knowledge in business and accounting suitable for entry level positions in the several career paths available to accountants. The MBA Accounting Emphasis program enhances the knowledge and skills useful for rapid advancement in either managerial or public accounting. Students planning to pass the CPA and Certified Management Accountant (CMA) examinations should continue beyond the BBA degree into the MBA with Emphasis in Accounting.

Required Courses*

ACCT 323	Intermediate Accounting I	3 cr
ACCT 324	Intermediate Accounting II	3 cr
ACCT 331	Principles of Taxation	3 cr
ACCT g342	Advanced Managerial Cost Accounting	3 cr
ACCT 350	Junior Accounting Seminar	1 cr
ACCT g456	Auditing	3 cr
CIS 382	Systems Analysis	3 cr
Elective Courses*		
Select 9 credits of senior level accounting, finance, or CIS classes with permission of the Accounting Department chair, including at least 3 credits from the following:		
ACCT g431	Advanced Tax Concepts	3 cr
ACCT g460	Governmental and Not-for-Profit Accounting	3 cr
ACCT g461	Advanced Accounting	3 cr
ACCT g470	Contemporary Issues in Managerial Accounting	3 cr
ACCT g480	Comparative International Accounting	3 cr
		TOTAL: 28 cr

*Students must receive a grade of C or better in all required and elective Accounting major courses.

Computer Information Systems Major

Required Courses*

CIS 220	Foundations of Computer Programming	3 cr
CIS 221	Advanced Business Programming	3 cr
CIS 382	Systems Analysis	3 cr
CIS g480	Data Base Management Systems	3 cr
CIS g482	Advanced System Analysis and Design	3 cr
CIS g490	Management of Information Systems	3 cr

Select TWO of the following*:

CIS g418	Quantitative Methods	3 cr
CIS g420	Survey of Computer Languages	3 cr
CIS g424	Decision Support Systems	3 cr
CIS g484	Expert Systems in Business	3 cr
CIS g485	Network and Communications Systems	3 cr
CIS g486	Business Systems Simulation	3 cr
CIS g487	Software Systems	3 cr
CIS g491	Seminar in Computer Information	3 cr
CIS g492	Special Problems in Computer Information Systems	3 cr

*Students must receive a grade of C or better in all required or elective Computer Information Systems courses applied toward the Computer Information Systems major requirements.

Courses outside business also may be used to satisfy elective requirements.

Finance Major

Finance majors may earn a degree in Finance without emphasis or a degree in finance with emphasis in Entrepreneurship/Small Business.

Required Courses

FIN 405	Advanced Corporate Financial Management I	3 cr
FIN 450	Advanced Corporate Financial Management II	3 cr
FIN g478	Investments	3 cr

Select TWO of the following:

ACCT g342	Advanced Managerial Cost Accounting	3 cr
FIN 403	Real Estate Property Appraisal	3 cr
FIN g445	Real Estate Finance	3 cr
FIN g448	Financial Management of Depository Institutions	3 cr
FIN 431	Financial Modeling	3 cr
FIN 464	Risk Management and Insurance	3 cr
FIN g475	International Finance	3 cr
FIN g491	Seminar in Finance	3 cr
FIN g492	Special Problems in Finance	3 cr
MGT g410	Entrepreneurship	3 cr
MKTG 430	Franchising	3 cr
		TOTAL: 15 cr

Management Major

Management majors may earn a degree in management without emphasis or a degree in Management with emphasis in Human Resource Management or Entrepreneurship/Small Business.

Major Area Requirements

Accounting Major

Following a national trend, Idaho law requires that a candidate sitting for the Certified Public Accountant (CPA) examination after the year 1999 must have a college degree with 150 credit hours. While many accounting positions can be filled by individuals with a bachelor's degree without a CPA certificate, graduates intending to progress in a professional career in either managerial or public accounting will benefit greatly from the additional breadth and depth offered by a graduate degree. The ISU Accounting program meets Idaho's legal requirements and provides the additional knowledge and skills demanded by a rapidly changing business environment with both a BBA in Accounting and an MBA with Emphasis in Accounting.

The program strives to produce graduates with the knowledge and skills necessary for successful professional accounting careers. Both the undergraduate and graduate degrees emphasize characteristics that promote success among graduates, including:

- business and accounting knowledge;
- capability and motivation for continued learning;
- competence in learning skills (including research of data bases);
- abilities to analyze, critique, and communicate;

Required Courses

MGT g373	Human Resource Management	3 cr
MGT g441	Organization Behavior	3 cr

Select FOUR of the following:

MGT 362	Business Law	3 cr
MGT g380	Labor Law and Legislation	3 cr
MGT g383	Industrial Relations	3 cr
MGT g410	Entrepreneurship	3 cr
MGT 411	Entrepreneurship/ Small Business Practicum	3 cr
MGT g430	Advanced Operations/ Production Management	3 cr
MGT g450	Manufacturing Strategy	3 cr
MGT g457	Organization Development	3 cr
MGT g462	Issues in Business and Society	3 cr
MGT g465	International Business	3 cr
MGT 474	Advanced Personnel/Human Resources Management	3 cr
MGT g491	Seminar in Management	3 cr
MGT g492	Special Problems in Management	3 cr
*MKTG 430	Franchising	3 cr
*MKTG 432	New Product Development	3 cr
*MKTG g442	Retailing	3 cr

* May be used *only* for the emphasis in Entrepreneurship/Small Business.

TOTAL: 18 cr

Marketing Major

Marketing majors may earn a degree in marketing without emphasis or a degree in Marketing with emphasis in Entrepreneurship/Small Business.

Required Courses

MKTG 350	Personal Selling	3 cr
MKTG g353	Methods of Marketing Analysis	3 cr
MKTG g405	Sales Force Management	3 cr
MKTG g454	Advanced Marketing Management	3 cr

Select TWO of the following:

MGT 410	Entrepreneurship	3 cr
MGT 411	Entrepreneurship Practicum	3 cr
MKTG g326	Marketing Research	3 cr
MKTG g327	Consumer Behavior	3 cr
MKTG g428	Marketing Communications	3 cr
MKTG 430	Franchising	3 cr
MKTG g431	Purchasing and Materials Management	3 cr
MKTG 432	New Product Management	3 cr
MKTG g442	Retailing Management	3 cr
MKTG g452	Marketing Channels and Logistics	3 cr
MKTG g465	International Marketing	3 cr
MKTG g491	Seminar in Marketing	3 cr
MKTG g492	Special Problems in Marketing	3 cr

TOTAL: 18 cr

Students majoring in Marketing must also take at least 6 credits of electives outside the College of Business in a scientific or

technical area. Students will work with a marketing advisor to develop an individualized approved course of study.

Emphasis Area and Minors

Entrepreneurship/Small Business Emphasis

Requirements

1. Complete all degree and major requirements for a BBA with major in Finance, Management, or Marketing.
2. Take MGT g410, Entrepreneurship, and ACCT 360, Small Business Accounting and Finance.
3. Take two of the following:

MGT 411	Small Business and Entrepreneurship Practicum	3 cr
MKTG 430	Franchising	3 cr
MKTG 432	New Product Development	3 cr
MKTG g442	Retailing Management	3 cr

Any College of Business course numbered 491, Special Topics, may be applied to this emphasis when the topic relates to small business or entrepreneurship. Students should request prior approval from the Assistant Dean's office to have a topics course used for the emphasis.

Courses used to meet the requirements for the Entrepreneurship/Small Business Emphasis may also be used to meet major requirements.

Human Resource Management Emphasis

The Human Resources Management emphasis provides students with an understanding of the issues faced by personnel administrators, industrial relations managers, and others involved in the management of personnel. Students receive a BBA in Management with Human Resources Management emphasis. To earn the emphasis designation, a student must:

- 1) Complete major in Management, including the following:

MGT g383	Industrial Relations	3 cr
MGT g474	Advanced Human Resource Management	3 cr

- 2) Take two electives from the list below:

MGT 362	Business Law	3 cr
MGT g380	Labor and Employment Law	3 cr

MGT g434	Productivity and Quality	3 cr
MGT g457	Organization Development	3 cr
MGT g462	Issues in Business and Society	3 cr
MGT g465	International Business	3 cr
MGT g491*	Seminar in Management	3 cr
MGT g492*	Special Problems in Management	3 cr

*When topic relates to Human Resources Management

Minor in International Commerce

1. MAJOR IN BUSINESS. To be successful in an international business enterprise, a baccalaureate degree holder must be able to contribute to one of the functional operations of the business. For this reason, the minor in international commerce is limited to students obtaining a major in business.
2. FOREIGN LANGUAGE PROFICIENCY. Students must demonstrate a proficiency in a foreign language. This requirement could be met through:
 - a. Completion of a second semester of intermediate level foreign language with a grade of C or better.
 - b. Achieving a score on the appropriate language placement exam equivalent to a grade of C in second semester intermediate level language. International students whose primary language is not English would be exempt from this requirement. Credits in foreign language used to meet this requirement could also be used to meet General Education requirements.
3. COURSES TO DEVELOP CULTURAL AWARENESS. Nine credit hours must be taken in courses approved by the dean that compare different cultures or examine the history, politics, social structures, or cultures of countries other than those of the student. Courses taken to meet this requirement may also be used to meet College of Business humanities or social science requirements when appropriate.
4. INTERNATIONAL COMMERCE COURSES. Nine credit hours must be taken in international or comparative business or economics. Courses taken to meet this requirement may be used to meet major requirements when appropriate, but are in addition to FIN 310 (International Business and Financial

Markets) which is required of all business majors. Approved courses include:

ECON g334	International Economics	3 cr
ECON g472	Comparative Economic Systems	3 cr
FIN g475	International Corporate Finance	3 cr
MGT g465	International Business	3 cr
MKTG g465	International Marketing	3 cr

Minor in Business Administration

(for Non-Majors only)

Students receiving degrees in other colleges may satisfy the requirements for a minor in Business Administration by successfully completing the following courses (to total 30 credits):

ACCT 201-202	Principles of Accounting I and II	6 cr
ECON 201-202	Principles of Macroeconomics and Microeconomics	6 cr
FIN 315	Corporate Financial Management	3 cr
MGT 216-217	Business Statistics	6 cr
MGT g312	Individual and Organizational Behavior	3 cr
MGT 329	Operations/Production Management	3 cr
MKTG 325	Basic Marketing Management	3 cr
TOTAL: 30 cr		

Minor in Marketing

(for Non-Majors only)

Students receiving degrees in other colleges may satisfy the requirements for a Marketing Minor by completing the following courses (to total 18 credits):

ECON 201	Principles of Macroeconomics	3 cr
MGT 216	Business Statistics	3 cr
OR		
MATH 253	Introduction to Statistics	3 cr
MKTG 325	Basic Marketing Management	3 cr
MKTG 327	Consumer Behavior	3 cr

Plus two courses from the following, to total 18 credits:

MKTG g326	Marketing Research	3 cr
MKTG 350	Personal Selling	3 cr
MKTG g353	Methods of Marketing Analysis	3 cr
MKTG g405	Sale Force Management	3 cr
MKTG g421	Services Marketing	3 cr
MKTG g428	Marketing Communications	3 cr
MKTG 430	Franchising	3 cr
MKTG g442	Retailing Management	3 cr
MKTG g491	Seminar in Marketing	3 cr
MKTG g492	Special Problems in Marketing	2-3 cr

Bachelor of Science in Computer Science

(an inter-college degree)

The Bachelor of Science in Computer Science is an inter-departmental program of the Colleges of Arts and Science, Business, and Engineering administered by the College of Business. The objective of the program is to provide students with an understanding of the discipline of computing and prepare them for entry into scientific computing professions.

General Education

Students pursuing a Bachelor of Science must complete Goals 1, 2, and 3; Goals 4 and 5, or 12 credits in the biological or physical sciences; two of Goals 6, 7, and 8; and three of Goals 9, 10A or 10B, 11, and 12.

Bachelor of Science in Computer Science students must take at least four courses in the physical and biological sciences, including one of the following sequences:

CHEM 111-112	General Chemistry I	9 cr
PHYS 211-214	Engineering Physics and Laboratory	10 cr

Computer Science students also must take the mathematics courses listed below:

MATH 170-175	Calculus I and II	8 cr
MATH 253	Introduction to Statistics	3 cr
MATH 230-g330	Linear Algebra	6 cr

Major Requirements (54 credits)

Required Courses:

C S 181	Introduction to Computer Science and Programming I	3 cr
C S 182	Introduction to Computer Science and Programming II	3 cr
C S 282	Advanced Computer Programming	3 cr
C S 283	Introduction to Computer Systems I	3 cr
AND		
C S 284	Introduction to Computer Systems II	3 cr
OR		
ENGR 374	Introduction to Digital Systems	3 cr
AND		

CIS 382	Systems Analysis	3 cr
CIS g420	Survey of Computer Languages	3 cr
CIS g482	Advanced Systems Analysis and Design	3 cr
CIS g480	Data Base Management Systems	3 cr
C S 287	Discrete Structures	3 cr
C S 385	Data Structures and Algorithm Analysis I	3 cr
C S 386	Data Structures and Algorithm Analysis II	3 cr
C S 488-CIS 488	Senior Project	3 cr
ENGR 426	Microprocessors	3 cr
MGT g462	Issues in Business and Society	3 cr
Total: 42 cr		

Computing Electives:

Twelve credits of upper division credits in Computer Science, Computer Information Systems, ENGR 375, ENGR 427-428, or other upper division computer electives approved by the student's advisor.

Electives

Students must take enough credits in elective courses to total at least 128 credits. A minimum of 64 non-computing credits must be taken in meeting graduation requirements. No more than 32 credits in business courses including courses from the Computer Information Systems Department may be used to meet degree requirements.

Residency Requirement

Of the last 40 credits applied to meet graduation requirements, 32 must be taken in residence at Idaho State University including adult learning centers. Half of the credits used to meet the major requirements of the computer science program must be taken at Idaho State University including adult learning centers.

Idaho Falls Programs

The ISU College of Business offers the Bachelor of Business Administration (BBA) with major in Management and the Master of Business Administration (MBA) degrees in Idaho Falls. In addition, the College of Business offers in Idaho Falls an Associate of Science (AS) in business which meets most of the ISU lower division requirements for the BBA.

To earn an Associate of Science in Business, a student must have 66 total credits as listed below.

Foundation and General Education

COMM 101	Principles of Speech	2 cr
ENGL 101	English Composition	3 cr
ENGL 201	Critical Reading and Writing	3 cr
MATH 160	Brief Calculus	4 cr
Humanities (Goals 6, 7, and 8)		9 cr
Social Sciences (Goals 9, 10A, 11 and 12)		12 cr
Natural Sciences (Goals 4 and 5)		8 cr
Sub-total:		41 cr

Business and Economic Core

ACCT 201	Principles of Accounting I	3 cr
ACCT 202	Principles of Accounting II	3 cr
CIS 120	Introduction to Computing Systems	3 cr
ECON 201-202	Principles of Macroeconomics and Microeconomics	6 cr
MGT 216	Business Statistics	3 cr
MGT 217	Advanced Business Statistics	3 cr
MGT 261	Legal Environment of Organizations	3 cr
Sub-total:		24 cr

Electives

Business Electives*	6 cr
Free electives	3 cr
Sub-total	9 cr

Total credits required for AS Degree: 66 cr

**Upper-level business courses may be used to meet this requirement.*

A student taking upper division business classes must be admitted in a business major OR be a non-business major with junior standing who has completed general education goals 1, 2, and 3 and four other goals.

A student taking upper division Accounting or Computer Information Systems classes must have completed or be concurrently enrolled in MATH 160 or its equivalent.

EITC/ISU Program

Eastern Idaho Technical College (EITC) and the College of Business cooperatively deliver an Associate of Applied Science (AAS) degree in Marketing and Management. The AAS is offered by EITC and students interested in the program should consult the EITC catalog for a detailed listing of the requirements. The purpose of this program is to provide Idaho Falls area residents with a business associate degree that combines the immediate job skills of a technical program with the academic foundation needed for the Bachelor of Business Administration (BBA) degree. Students in this program must meet the general admission requirements of both EITC and ISU.

The AAS combines 32-36 credits of EITC business courses, 15-18 credits of ISU business and economics courses, and 23-26 credits of general education

courses for a total associate degree of 75 credits. Those completing this cooperative AAS and who include Math 120 and MGT 216 within their AAS programs will need approximately 74-77 credits to complete a BBA in Finance, Management or Marketing from ISU.

Those who **have completed** the EITC/ISU Associate of Applied Science in Marketing and Management:

1. May be admitted to business major status if they maintain a 2.25 or higher grade point average (GPA) in the program and a 2.25 G.P.A. in these eight courses: ENGL 201, COMM 101, ECON 201, ECON 202, MATH 160, ACCT 202 OR ACCT 241, MGT 216, AND MGT 261.
2. Will be awarded 13 undesignated lower division business credits towards the requirements of the BBA upon admission to business major status.
3. Will be waived from the ACCT 201 requirement for the BBA if they have earned a grade of "C" or better in ACCT 202. Specific credit for ACCT 201 will, however, not be awarded.

Accounting Courses *, **

Professors: Boes, Gantt, Plewa, Pumphrey, K. Smith
Assistant Professors: Picard, Ransom, Reis, Ruby, J. Smith

*No accounting course other than 201 or 202 may be repeated more than once, except by petition signed by the department chair.

**Prerequisites must be passed with a grade of C or better before the subsequent accounting class may be taken without instructor permission.

ACCT 200 Personal Tax Planning 3 credits. Service course in federal taxation of individuals and small business, including tax-free income, legal tax deductions, inequities, tax planning opportunities, and individual tax return preparations. Not open to accounting majors. D

ACCT 201 Principles of Accounting I 3 credits. Accounting principles, classification of accounts, books of original entry, preparation of financial statements, adjusting entries and closing process, and analysis of major balance sheet and income statement items. F, S, Su

ACCT 202 Principles of Accounting II 3 credits. Development, analysis, and interpre-

tation of accounting records and financial statements; inquiry into the validity and usefulness of accounting data used by management in decision making. PREREQ: ACCT 201 AND MATH 143. F, S, Su

ACCT 241 Managerial Cost Accounting 3 credits. Accounting of costs relating to production, marketing, and administration of manufacturing enterprises. Emphasizes cost information in control, decision making, and long-range planning. PREREQ: ACCT 201 AND MATH 143. F, S, Su

ACCT 323 Intermediate Accounting I 3 credits. Fundamental accounting principles of valuation and income determination. Financial accounting reporting in concept as well as in accordance with generally accepted accounting principles. PREREQ: ACCT 201. F, S

ACCT 324 Intermediate Accounting II 3 credits. Continuation of ACCT 323. Accounting principles of valuation and income determination. Financial accounting reporting in concept as well as in accordance with generally accepted accounting principles. PREREQ: ACCT 323. F, S, Su

ACCT 331 Principles of Taxation 3 credits. Study of federal income taxation and its application to individual taxpayers and business enterprises. Practical problems in making and filing returns. PREREQ: ACCT 202 OR 241. F, S

ACCT 340 Accounting Internship 3 credits. A program coordinated with CPA firms and business accounting departments which will offer one semester of employment (usually Spring) through a structured exposure to that business. A comprehensive report of the work experiences will be required. D

ACCT g342 Advanced Managerial Cost Accounting 3 credits. Concepts, analysis, procedures, and systems optimizing the utility of financial and non financial accounting data for managerial decisions. PREREQ: MGT 217, MGT 312, MGT 329 AND ACCT 241. F, S

ACCT 350 Junior Accounting Seminar 1 credit. Seminar requiring students to research and present specialized accounting topics. (It is recommended that this seminar be taken concurrently with ACCT 324.) PREREQ: ACCT 323. D

ACCT 360 Small Business Accounting 3 credits. Practical accounting issues related to starting and managing a small business, including taxes, system design and implementation, financial presentation and analysis, and personal financial planning. PREREQ: ACCT 202 OR 241 OR PERMISSION OF INSTRUCTOR. D

ACCT g400 Managerial Tax Planning 3 credits. For prospective business managers, owners, or investors interested in important tax consequences of alternative financial transactions. PREREQ: FIN 315. D

ACCT g431 Advanced Tax Concepts 3 credits. Specialized federal tax concepts for individuals, business, estates, and trusts. Elaborates on basic principles discussed in Principles of Taxation. PREREQ: ACCT 331. FS

ACCT g456 Auditing 3 credits. Concepts and practices of independent and internal auditing. Professional responsibilities, risk assessment, audit planning and reporting. PREREQ: ACCT 324, ACCT 350 AND CIS 382. FS

ACCT g460 Governmental and Not-for-Profit Accounting 3 credits. Accounting and reporting principles, standards and procedures applicable to governmental units and not-for-profit institutions, i.e. universities, hospitals. Special consideration to financial management problems peculiar to the not-for-profit sector. PREREQ: ACCT 324. F, S

ACCT g461 Advanced Accounting 3 credits. Study of accounting problems arising in connection with partnerships, corporate affiliation; institutional, social, and fiduciary accounting; consignments; installment sales; and foreign exchange. PREREQ: ACCT 324. F, S

ACCT g470 Contemporary Issues in Managerial Accounting 3 credits. Contemporary topics and emerging issues in managerial accounting. This field is rapidly evolving to meet the needs of enterprises competing in a dynamic global environment. PREREQ: ACCT 342. D

ACCT g480 Comparative International Accounting 3 credits. Study of systems that have proven to be problems in an international accounting context, particularly for corporate financial reporting. Also, the progress toward international harmonization of financial reporting and taxation. PREREQ: ACCT 202 OR ACCT 241. D

ACCT g491 Seminar in Accounting 3 credits. Reading, discussion, and preparation of reports on selected topics. Restricted to senior and graduate students in business who have the consent of the instructor. May be repeated with instructor's permission for up to 6 credits. D

ACCT g492 Special Problems in Accounting 1-3 credits. Research and reports on selected problems or topics in accounting. Restricted to senior and graduate students in business, who have the consent of the dean. May be repeated under a different title for a maximum of 9 credits with the permission of the major advisor and the dean. D

Computer Information Systems Courses

Professor: C. Schou
Associate Professors: Beard, Watts
Assistant Professors: Aytes, Burke
Instructor: Frost

CIS 120 Introduction to Computer Systems 3 credits. Introduction to effective use of digital electronic computers, description of computer systems, use of micro and mainframe computers, data file structure and data storage devices, input/output procedures, computer logic, and computer languages. F, S

CIS 140 Programming in BASIC 3 credits. Study of programming in the BASIC language. Includes program design and flow charting, data structures and file manipulation and introduction to computer software at ISU. D

CIS 220 Foundations of Computer Programming 3 credits. Introduction to fundamental concepts of computers and computer-programming hardware and software, programming with a structured language, data structures, file organization and processing. F, S

CIS 221 Advanced Business Programming 3 credits. Advanced programming using dynamic data structures, file organization and processing, and efficient searching and sorting techniques. Includes study and comparison of a structured computer language and database language. PREREQ: CIS 220. F, S

CIS 276 Advanced Business Programming 3 credits. Advanced study of COBOL and its application to business problems. Emphasis on the use of COBOL for large scale data processing, file organization, searches, sorts, merges, and report formatting. PREREQ: CIS 275. D

CIS 381 Management Information Systems 3 credits. Theory and methodology of the application of information systems to a broad range of organizational functions for various management levels. PREREQ: ACCT 201. F, S, Su

CIS 382 Systems Analysis 3 credits. Study of basic systems analysis skills, using HIPO charts, structured design, top-down approach for the study, design and development phases of the system life cycle. PREREQ: CIS 220 OR CIS 381. F, S

CIS g418 Quantitative Methods 3 credits. Concept of analytical methods, definitions of models involving certainty, total value analysis, marginal analysis, system analysis, linear programming, queuing theory, game theory, etc., as they relate to statistical decision-making. PREREQ: MGT 216. D

CIS g420 Survey of Computer Languages 3 credits. Study of language syntax, advantages, disadvantages and requirements of major programming languages and their associated operating systems. PREREQ: CIS 220 OR CIS 275. D

CIS g424 Decision Support Systems 3 credits. Study of the implementation of decision support tools and techniques. PREREQ: CIS 220, FIN 315, AND MGT 216. D

CIS g480 Data Base Management Systems 3 credits. Study of concepts of logical and physical data structures; course also covers types of data base languages including design and implementation of actual DBMS on interactive computer. PREREQ: PROGRAMMING LANGUAGE. D

CIS g482 Advanced Systems Analysis and Design 3 credits. Provides the knowledge and tools necessary to develop a physical design and an operational computerized system. Also includes study of interactive systems and distributed processing. PREREQ: CIS 382 AND CIS g480. F

CIS g484 Expert Systems in Business 3 credits. The application of artificial intelligence to business and industry. Includes an analysis of the knowledge-based approach to problem solving and information processing systems. PREREQ: CIS g480. D

CIS g485 Network and Communication Systems 3 credits. Study of the implementation and development of network information systems. Protocols and techniques will be compared. PREREQ: CIS 220 D

CIS g486 Business System Simulation 3 credits. Study, construction, and operation of computer simulations as aids for management and administrative decisions. PREREQ: MGT 216 AND PROGRAMMING LANGUAGE. D

CIS g487 Software Systems Study of the Software Implementation Process 3 credits. In addition to system optimization techniques, management strategies will be discussed. PREREQ: CIS 381 AND CIS g482 OR PERMISSION OF INSTRUCTOR. D

CIS 488 Senior Project 3 credits. Design, implementation and testing of a large software program. PREREQ: C S g386 OR PERMISSION OF INSTRUCTOR. D

CIS g490 Management of Information Systems 3 credits. Study of the problems associated with the organization, management and operation of a data processing facility. PREREQ: CIS 381. S

CIS g491 Seminar in Computer Information Systems 3 credits. Reading, discussion, and reporting on selected topics. Restricted to senior/graduate students in business with consent of the instructor. May be repeated with the instructor's permission for up to 6 credits. D

CIS g492 Special Problems in Computer Information Systems 1-3 credits. Research and reports on problems or topics in computer science. Restricted to senior/graduate students in business, with consent of dean. May be repeated under different title for a maximum of 9 credits. D

Finance Courses

Professors: Longmore, Phillips, Wells
Associate Professor: Hackert
Assistant Professor: Byers
Instructor: Scott

FIN 115 Personal Finance 3 credits. Introductory course for non-business or business majors oriented to personal financial planning (budgeting, career incomes, real estate, stocks, bonds, credit, interest, insurance, Social Security, and personal income taxes) within the context of business situations and business institutions which the student will encounter. D

FIN 116 Personal Investments 3 credits. Addresses the basic concepts involved in the personal investment-making process including goal planning, investment instruments, market mechanics and the institutional environment, and the risk-return determinants of investment quality. (Not available to upper division finance majors). D

FIN 303 Principles of Real Estate 3 credits. Introduction to real estate, brokerage, listing, selling, home ownership, legal descriptions, real estate taxes, liens, contracts, title records, appraising, land use, property developments, residential construction, and closing real estate transactions. D

FIN 310 International Business and Financial Markets 3 credits. Functions/operations of domestic/international financial markets/institutions, shielding corporation cash flows from interest and exchange rate risk. PREREQ: ACCT 202 OR 241 AND ECON 201-202. F, S, Su

FIN 315 Corporate Financial Management 3 credits. Emphasis on the sources of financing and the efficient utilization of funds. Topics include the sources and use of funds, capital structure, capital budgeting, dividend policy, and financial control. PREREQ: ACCT 202 OR ACCT 241, AND ECON 201-202, AND MATH 160. F, S, Su

FIN 403 Real Estate Property Appraisal 3 credits. Development of the concepts of capitalization theory, income approach, abstraction of notes, yields and valuation, residual techniques, mortgage equity and lease value considerations. PREREQ: FIN 315. D

FIN 405 Advanced Corporate Financial Management I 3 credits. Asset valuation models, required returns, risk analysis in capital budgeting models, cost of capital determination, and factors affecting the firm's capital structure and dividend policy. PREREQ: FIN 310, FIN 315 AND MGT 216. F

FIN g431 Financial Modeling 3 credits. Survey of integrative modeling with special applications of computer models. Includes topics from cash flow forecasting, mergers and acquisition, financial structure, and capital budgeting. PREREQ: FIN 315. D

FIN g445 Real Estate Finance 3 credits. Principles and methods of valuing business and residential land and improvements; analysis of sources and methods used in the financing of construction and development. PREREQ: FIN 310 AND FIN 315. D

FIN g448 Financial Management of Depository Institutions 3 credits. An analysis of the managerial issues which affect the financial performance of depository institutions such as capital adequacy, liquidity and asset/liability management techniques, profitability analysis, funding and investment decisions. PREREQ: FIN 310 AND FIN 315. D

FIN 450 Advanced Corporate Financial Management II 3 credits. Sequel to Fin. 405, investigates working capital management, sources of long-term financing, lease valuation models, bond refunding, market timing and issue pricing decisions, mergers and divestitures, and multinational issues. PREREQ: FIN 405. S

FIN 464 Risk Management and Insurance 3 credits. Risk concepts, statistical applications of risk management (from both the insurer's and the insured's viewpoints), and government regulations pertinent to insurance and annuity programs. PREREQ: FIN 310 AND FIN 315. D

FIN g475 International Corporate Finance 3 credits. Study of financing investment projects abroad including the tapping of overseas capital markets, financing export transactions, hedging foreign exchange risks, and the control alternatives of international business. PREREQ: FIN 310, FIN 315 AND MGT 216. D

FIN g478 Investments 3 credits. Fundamental principles in the risk-return valuation of financial instruments. Includes both the institutional framework in which securities are traded and the application of the capital asset pricing model to portfolio management. PREREQ: FIN 310, FIN 315 AND MGT 216. D

FIN g491 Seminar in Finance 3 credits. Reading, discussion, and preparation of reports on selected topics. Restricted to senior and graduate students in business who have the consent of the instructor. May be repeated with instructor's permission for up to 6 credits. D

FIN g492 Special Problems in Finance 2-3 credits. Research and reports on selected problems or topics in finance. Restricted to senior and graduate students in business, who have the consent of the dean. May be repeated under a different title for a maximum of 9 credits with the permission of the major advisor and the dean. D

Management Courses

Professors: G. Johnson, M. Johnson, Jolly, Kilpatrick, Pawar, Stratton
Assistant Professors: Dunn, Jasinski, Martindale

Instructors: Hofle, S. Schou
Adjunct Faculty: R. Smith, J. Tokle

MGT 101 Introduction to Business 3 credits. Relates the business person and business enterprise to the economy as a whole, describes the major field of business in terms of functions and opportunities, and charts the significant relationship to government and society; develops the panoramic-view social setting, economic functions, and administrative problems present in the managerial functions. D

MGT 215 Small Business Management 3 credits. Analysis of the significant problems encountered in the management and operation of a small business. In-depth exploration of business functions as well as management practices and techniques with emphasis upon problems typically encountered by small businessmen. Appraisal of the activities of the individual entrepreneur in the modern business world. D

MGT 216 Business Statistics 3 credits. Frequency distributions, measures of central tendency and dispersion, index number, probability and normal distributions, sampling methods, time series, trends, cycles, inference, simple correlation and regression, and application to business problems. PREREQ: MATH 143. F, S

MGT 217 Advanced Business Statistics 3 credits. Application of statistical techniques with emphasis on the interpretation of computer software output in managerial decision making. PREREQ: MGT 216. F, S, Su

MGT 261 Legal Environment of Organizations 3 credits. Legal environment as it pertains to day-to-day operation of a business. Emphasis on the legal aspects of relationships of profit and nonprofit organizations, consumers, employees, and government agencies. F, S, Su

MGT g312 Individual and Organizational Behavior 3 credits. Study of internal structure and function of organizations and management practices. Provides theoretical and conceptual bases for analyzing relationships among individual, group, and total system behavior in achievement of organizational objectives within larger organizational environments. MGT 512 not open to graduate students in business. F, S, Su

MGT 329 Operations/Production Management 3 credits. Basic concepts, philosophy, and techniques of analysis for decision-making; analysis of structure and dynamic behavior of operating systems; use of computers and quantitative models in planning and control. PREREQ: ACCT 202 OR ACCT 241, MGT 216, AND MATH 160. F, S, Su

MGT 345 Business Communications 3 credits. Provides the student with the opportunity and motivation to improve communications skills with emphasis on their application to business. Critical reading and writing skills as well as effective public speaking techniques are stressed. PREREQ: 6 HOURS OF ENGLISH COMPOSITION. D

MGT 362 Business Law 3 credits. Background in the field of traditional business law. Topics covered include the law of contracts, sales, agencies, negotiable instruments, and personal property and bailments. PREREQ: MGT 261. D

MGT g373 Human Resource Management 3 credits. Introduction to the methodology of employee selection, employment and development; personnel supervision and management; financial compensation; job analysis; behavioral tools and techniques employed to deal with personnel problems, and contemporary problems of manpower management. PREREQ: MGT 312. F, S

MGT g380 Labor and Employment Law 3 credits. Study of state and federal laws, domestic and foreign, governing employment relationships, including labor-management relations, discrimination and employee rights, work place safety, compensation and benefits, and related topics. PREREQ: MGT 261. F

MGT g383 Industrial Relations 3 credits. Integrated study of principles and practices of collective bargaining and industrial relations. Discussion of methods and techniques in dealing with labor-management problems arising out of contract negotiations and administration. PREREQ: MGT 312. S

MGT g410 Entrepreneurship 3 credits. Developing new business ideas, initiating a new enterprise, bringing new technology to the market; applying sound business practices involving management, marketing, accounting, finance and CIS to accommodate changing marketing opportunities. PREREQ: NON-BUSINESS MAJORS BY PERMISSION. D

MGT 411 Small Business and Entrepreneurship Practicum 3 credits. Advanced students address eastern Idaho entrepreneurship and small business issues. Projects address complex business problems under the supervision of a senior consultant. Class discussions supplement field work. D

MGT g430 Advanced Operations/Production Management 3 credits. Study of problems of line management in organizations. Major sections include strategy, process analysis, manpower planning, inventories, scheduling, and control of operations. Emphasizes both behavioral and technical aspects of problem solving in the area of operations management. PREREQ: MGT 329 AND MGT g312. R2 D

MGT g434 Productivity and Quality 3 credits. Study of the factors involved in an organization's productivity and quality of product or service. PREREQ: MGT 329 AND MGT g312. R2 D

MGT g441 Organization Behavior 3 credits. Case study approach designed to encourage independent thought in the application of behavioral theories and concepts or organizational problems. Emphasis on integrating theoretical concepts with patterns of organizational direction, control, communications, and decision making. PREREQ: MGT g312. F, S

MGT g450 Manufacturing Strategy 3 credits. Study of the various production alternatives as critical factors in a company's competitive strategies. PREREQ: MGT 329 AND MGT g312. R2 D

MGT g457 Organization Development 3 credits. Integration and utilization of behavioral science knowledge and organization theory in the development of planned organizational change and adaptive techniques to compensate for rapidly changing business environments. PREREQ: MGT g312. S

MGT 460 Problems in Policy and Management 3 credits. A capstone course, which integrates the functional areas of business designed to provide insight into how business decisions are made. PREREQ: SENIOR STANDING AND CIS 381, FIN 310, FIN 315, MGT g312, MGT 329 AND MKTG 325. F, S, Su

MGT g462 Issues In Business and Society 3 credits. Seminar course designed to focus thinking on critical issues facing managers making decisions regarding employees and other stakeholder groups, the community, and the environment. PREREQ: SENIOR STANDING OR CONSENT OF INSTRUCTOR. D

MGT g465 International Business 3 credits. Acquaints students with international business. Special emphasis on managerial

functions and critical elements of the management process in a firm operating under foreign economic, technological, political, social, and cultural environments. Combination of class lectures, discussions, research papers and cases. PREREQ: ECON 201. D

MGT g474 Advanced Human Resource Management 3 credits. In-depth study of selected personnel/human resources management topics, including employee selection, performance evaluation, and compensation administration. PREREQ: MGT 217 AND MGT g373. S

MGT g491 Seminar in Management 3 credits. Reading, discussion, and preparation of reports on selected topics. Restricted to senior and graduate students in business who have the consent of the instructor. May be repeated with instructor's permission for up to 6 credits. D

MGT g492 Special Problems in Management 2-3 credits. Research and reports on selected problems or topics in management and organization. Restricted to senior and graduate students in business who have the consent of the dean. May be repeated under a different title for a maximum of 9 credits with the permission of the major advisor and the dean. F, S, Su

Marketing Courses

Chair and Professor: Schwendig

Professors: Balsley, LeBlanc

Assistant Professors: Dishman, Nitse

MKTG 325 Basic Marketing Management 3 credits. Introduction to the marketing function in business and other organizations. Environmental aspects of market selection and strategy. Analysis of product, pricing, promotion, and distribution. PREREQ: ECON 202. F, S, Su

MKTG g326 Marketing Research 3 credits. Evaluation and study of the primary means of providing relevant marketing information to management. Emphasizes problem formulation, consideration of data sources, means of acquiring information, sampling, interpretation of results. PREREQ: MGT 216, MGT 217 AND MKTG 325. D

MKTG g327 Consumer Behavior 3 credits. Analysis of the psychological and sociological aspects of consumer decision-making and behavior including learning, consumer perception, influence of individual predispositions on buying processes, and group influences. PREREQ: MKTG 325. D

MKTG 350 Personal Selling 3 credits. Attention given to product features, buying motives, selling points, principles and practices of selling, psychology of salesmanship, sales problems, personal requirements, opportunities. PREREQ: SPCH 201, MKTG 325. F, S

MKTG g353 Methods of Marketing Analysis 3 credits. Selected techniques designed to analyze data leading to improved marketing operations and research. Use of models to

assist in understanding marketing phenomena and decision-making. PREREQ: MKTG 325 AND MGT 216, MGT 217. F, S

MKTG g405 Sales Force Management 3 credits. Determination of the amount and allocation of personal sales effort to be applied to the market and methods of organizing, evaluating, and controlling this effort. PREREQ: MKTG 325. F, S

MKTG g421 Services Marketing 3 credits. Examines the development, promotion, and management of services. Topics covered include strategic planning, delivery channels and promotional challenges inherent to services. PREREQ: MKTG 325.

MKTG g428 Marketing Communications 3 credits. Introduction to the promotion process of business enterprises and other types of organizations. Emphasizes the management and implementation of advertising and sales promotion. Includes organizing and operating a sales force. PREREQ: MKTG 325. D

MKTG 430 Franchising 3 credits. The franchising method of business is studied from the perspective of the franchisor and the franchisee. Emphasis is on success requirements, franchise regulations, analysis of franchise opportunities, and the franchisor-franchisee relationship. D

MKTG g431 Purchasing and Materials Management 3 credits. Introduction to purchasing for consumption or conversion by organizational buyers. Analysis of purchasing's role in the firm. Emphasis placed on the interdependence between purchasing and other functional areas of the firm. PREREQ: MKTG 325 AND MGT 329. D

MKTG 432 New Product Management 3 credits. Analysis of new product ideas: screening, business analysis, prototype development, market testing, and commercialization of goods and services. Includes diffusion of innovation issues in consumer and industrial markets. PREREQ: MKTG 325. D

MKTG g442 Retailing Management 3 credits. Operation and management of retail organizations; case problems on retail buying, merchandising, promotion, planning and control. PREREQ: MKTG 325. D

MKTG g452 Marketing Channels and Logistics 3 credits. Analysis of the structure and operations of the channels of distribution from the manufacturer's viewpoint. Includes study of the physical distribution system and the business logistics process. Areas of emphasis are transportation, storage, order processing, location analysis, and the operations of functional middlemen. PREREQ: MKTG 325. D

MKTG g454 Advanced Marketing Management 3 credits. Study of planning and problem-solving activities confronting the marketing manager. Integrates pricing, promotion, merchandising, and physical distribution and relates these to other major functional areas. PREREQ: MKTG 325, MKTG g353 AND MKTG g405. F, S

MKTG g465 International Marketing 3 credits. Comparative marketing arrangements are examined. Covers factors which need to be recognized by international marketing managers in analyzing markets, covering foreign operations, and in assessing economic, cultural, and political aspects of international markets. PREREQ: MKTG 325. D

MKTG g491 Seminar in Marketing 3 credits. Reading, discussion, and preparation of reports on selected topics. Restricted to senior and graduate students in business who have the consent of the instructor. May be repeated with instructor's permission for up to 6 credits. D

MKTG g492 Special Problems in Marketing 2-3 credits. Research and reports on selected problems or topics in marketing. Restricted to senior and graduate students in business who have the consent of the dean. May be repeated under a different title for a maximum of 9 credits with the permission of the major advisor and the dean. D