

# BUSINESS ADMINISTRATION (BUAD)

---

## **BUAD 141 FYS: Consumer Literacy (3)**

This course is designed to help young women better understand the challenges posed in a marketplace economy while exploring choices and inequalities encountered while connecting choices to social responsibility.

## **BUAD 201 Principles of Financial Accounting (3)**

Introduction to accounting and the accounting profession with a focus on the use of accounting information by external decision makers (financial accounting). Emphasis on recording economic transactions, financial reporting and analysis of financial statements. This course is required for all business majors and minors.

## **BUAD 202 Principles of Managerial Accounting (3)**

A continuation of the introduction to accounting with a focus on the use of accounting information by internal decision makers (managerial accounting). Topics include budgeting, cost-volume-profit analysis, standard costing, responsibility accounting and performance evaluation. This course is required for all business majors. Prerequisite: BUAD 201.

## **BUAD 221 Principles of Management (3)**

Introduction to essential principles of management that are necessary for more advanced business study and/or employment in large and small organizations. Major topics include functions of management such as planning and organizing work tasks, coordination and control, foundations of individual and group behavior, motivation, leadership, decision making, change management and communication. Emphasis is on skill development (team and interpersonal).

## **BUAD 231 Principles of Marketing (3)**

Introduction to marketing emphasizing the process of planning and executing the conception, pricing, promotion and distribution of ideas, goods, and services for not-for-profit organizations and business firms. Includes study of end consumer and organizational market needs, marketing research, marketing planning, market segmentation, product development, promotion, advertising, personal selling, publicity, sales promotion, direct marketing and channels of distribution.

## **BUAD 240 Financial Success Strategies (3)**

Have you wondered what your life will be like after college? Starting on your own can be challenging. This course will provide you with financial knowledge that will help you to make informed decisions in the real world. Possible topics covered at a basic level could include an overview of the financial planning process, personal financial statements, investing [401(k)s and IRAs], credit management, insurance, income taxes and important legal documents including wills, living wills and durable power of attorney. In addition, gender issues related to personal finance will be discussed. Business majors may receive credit for BUAD 240 or BUAD 314, but not both. Appropriate for non-business students. Prerequisite: Junior or senior standing.

## **BUAD 249 Survey of American Business (1)**

A one-week experiential learning opportunity centering on the American business climate. Through a variety of activities before, during, and after the trip, students will broaden their understanding of diverse business contexts, industries and careers. Office visits may include American and multi-national corporations, private and public companies, exchanges, and federal or state agencies that support or regulate commerce and trade. Note: Offered as a travel course fall/spring break or summer.

## **BUAD 301 Intermediate Accounting I (3)**

Analysis and interpretation of current accounting theory and practice; accounting problems involving cash, receivables, inventories, fixed assets and current liabilities. Prerequisites: BUAD 202 and (CPSC 102 or CPSC 207)

## **BUAD 302 Intermediate Accounting II (3)**

Continuation of BUAD 301; emphasis on accounting concepts and application involving analysis of long-term liabilities and stockholders' equity; preparation of statement of cash flows; correction of errors and accounting changes; accounting for pensions, leases, and deferred taxes. Prerequisite: BUAD 301.

## **BUAD 303 Cost Accounting (3)**

Theory and practice of accounting for costs in different sectors of the economy, especially in manufacturing companies. Study of particular topics includes job order and process costing, cost-volume-profit relationships, variable costing, balanced scorecard, and variance analysis, static and flexible budgets, and relevant costs for decision making. Behavioral issues are also considered. Prerequisite: BUAD 202.

## **BUAD 304 Personal Income Tax (3)**

Study of the federal law as it relates to the taxation of individuals. Topics covered include: income, deductions, gains and losses, and alternative methods of computing tax. Special emphasis on tax planning.

## **BUAD 305 Accounting for Not-for-Profit Organizations (3)**

Accounting for governmental units, colleges and universities, hospitals, voluntary health and welfare organizations, and other non-profit organizations; emphasizing the differences between generally accepted accounting principles for business and non-business enterprises. Prerequisite: BUAD 301.

## **BUAD 306 Fraud Examination (3)**

Introduction to occupational fraud and abuse. Students will learn how and why occupational fraud is committed, how fraudulent conduct can be detected, and how allegations of fraud should be investigated and resolved. Prerequisite: BUAD 201.

## **BUAD 312 Principles of Finance (3)**

Managerial finance is the dynamic study of decision making on financial issues pertaining to the firm. An overview of concepts, tools, and techniques acquaints students with the financial manager's activities and decisions employed to maximize shareholder wealth. Prerequisites: BUAD 201 and junior standing.

## **BUAD 313 Investments (3)**

Studies marketable securities such as common stock, bonds and warrants; analysis of the contractual characteristics of these assets, the markets in which they are traded and factors affecting investment decisions. Prerequisite: BUAD 312.

## **BUAD 314 Personal Financial Planning (3)**

Presents an overview of personal financial management from the perspective of a professional financial planner. Students gain an appreciation of the need for comprehensive financial planning and a working knowledge of how to carry it out effectively. Topics include financial statement preparation and analysis, debt management, risk management and insurance, investments, retirement and estate planning, and the duties and responsibilities of a professional financial planner. Business majors cannot receive credit for both BUAD 240 or BUAD 314. Prerequisite: BUAD 312 (or concurrently).

**BUAD 315 Management of Financial Institutions (3)**

Studies the management of financial institutions, with a focus on the asset/liability management theme. Topics include financial markets and interest, interest rate risk management, depository institution management, and regulatory aspects and policy formulation in a rapidly changing environment. Prerequisite: BUAD 312.

**BUAD 316 Financial Strategy with Computer Applications (3)**

An integrative course in financial decision making with emphasis on the management of long-term assets and sources of funding. Cases employing spreadsheet financial models are used to blend theory with practice. Prerequisites: BUAD 312 and (CPSC 102 or CPSC 207)

**BUAD 317 Financial Statement Analysis (3)**

Studies a company's financial position and the results of operations by using its financial statements: the balance sheet, income statement, retained earnings statement, and statement of cash flows. Topics include valuation of a firm's equity and debt securities, and evaluation of short- and long-term credit. Prerequisite: BUAD 312.

**BUAD 321 Human Resource Management (3)**

Introduces students to the principles and theories of human resource management emphasizing the strategic role of human resource managers as partners with line managers. Topics include social, legal and ethical considerations of HR; workforce diversity, EEO, and affirmative action; job analysis and human resource planning; recruitment; selection; training and development; performance appraisal; compensation and benefits; safety and health at work and employee and labor relations. Prerequisite: BUAD 221.

**BUAD 322 Organizational Behavior (3)**

The course focuses on human behavior in organizational settings, the organization itself, their intersection and small group processes. Topics include OB across cultures, perception and attribution, personality and individual differences, motivation theories and their application, group dynamics, teams at work, power and politics, organizational processes of communication, decision making, change and conflict and negotiation, organizational culture and organizational design for strategic competency. Prerequisite: BUAD 221.

**BUAD 329 Gender and Race Issues in Management (3)**

Highlights challenges faced by women and persons of non-Euro-American background in the management world. Topics include changing nature of the workforce, barriers faced by women managers, gender differences in communication styles, glass ceiling, career breaks and re-entry into work, work-life balance, dual-career issues, sexual harassment, working with diverse groups including African Americans, Latino Americans, Asian Americans, Arab Americans, organizational payoffs of pursuing diversity. Prerequisite: Junior/Senior standing or permission of instructor.

**BUAD 331 Advertising and Promotion (3)**

Study of the various types of advertising and promotion used in today's society, how the consumer perceives a product, the purposes of a promotional campaign and how an organization determines the type of promotion it will use. Topics include advertising, sales promotion, publicity and direct marketing.

**BUAD 332 Social Media Marketing (1.5)**

Class examines marketing via social media networks. Course covers the objectives, strategies, tactics and application of social media in marketing plans. The course also examines the role and professional activities of social media marketers within the larger context of traditional and digital marketing. Prerequisite: BUAD 231

**BUAD 333 Marketing Research (3)**

The role of research in marketing decision-making. Includes marketing problem definition, questionnaire development, sample selection, data analysis, survey methodology, sources of secondary data and presentation of research results. Prerequisite: BUAD 231.

**BUAD 334 Buyer Behavior (3)**

Basic study of consumer, business and non-profit organization buyers. Emphasis on cultural, social, psychological, and demographic influences on the buying decision process. Development of analytical skills used as basis for other marketing electives. Prerequisite: BUAD 231.

**BUAD 335 Supply Chain Marketing (1.5)**

Just in time technologies and processes drive nearly all product and service supply chains around the globe. As the world becomes increasingly interconnected, marketers must not only recognize, but also compete to succeed in a global economy filled with existing and potential global suppliers and stakeholders. Customer demands for individual engagement, attention and specialized products are transforming commerce at every stage, especially the supply chain. Today's high-stakes, higher speed economy requires dynamic, market-savvy operations and marketing planning to keep pace with accelerating service demands and response times. Students will learn the dynamics, the metrics and the tools to achieve success in this business environment. Prerequisite: BUAD 231

**BUAD 336 Brand Management (3)**

Brand Management focuses on the practical role a brand manager plays in any branded organization. The course defines the elements of brand, sources of brand equity and its growth or diminishment via a variety of market forces. Students learn through creating their own brand, understanding the evolution of brands and the activities a brand manager undertakes to support internal and external brand equity. The course capstone requires the creation of a complete brand manual to assure comprehensive understanding. Prerequisite: BUAD 231.

**BUAD 341 Statistical Applications (3)**

Design of experiment, sampling and probability modeling. Analysis of variance, regression, index numbers, time series and goodness of fit. Emphasis on applications to business and economic decision-making. Also listed as MATH 241. Prerequisite: MATH 114 with a grade of "C" or better.

**BUAD 342 New Venture (3)**

In New Venture, students will learn about starting a new business including formulation of a business plan, determining a viable business model, funding the business, price and promotion of the product/service, establishing an accounting information system, and other operational and launch issues faced by small business entrepreneurs. Students will actually experience real world entrepreneurship. This course has no prerequisites and will benefit any students considering starting their own business.

**BUAD 344 Business Law I (3)**

Introduction to legal reasoning and the legal environment of business, including the structure and operation of the judicial process and alternate dispute resolution mechanisms; the laws of contracts and sales, agency, bailments and torts. Prerequisite: Junior or senior standing.

**BUAD 345 Business Communication (3)**

Introduction to essential aspects of written and oral business communication that include interpersonal skills, making oral presentations, effective listening, giving feedback, writing business letters, reports, proposals, memos and emails. The course also examines gender differences and cross-cultural differences in communication.

**BUAD 346 Business & Organizational Ethics (3)**

Systematic analysis and evaluation of business values, ethical climates of corporate cultures, and the moral issues encountered in business practice. Students develop an ethical framework for future decision making through cases, reading and discussions. (Also listed as JUST 346).

**BUAD 347 Business Analytics (3)**

This course intends to develop an understanding of the value and use of data analysis techniques in business and decision making. The course relies on the use of advanced Excel applications along with the STATA software for applied data analysis. The course is further intended to enhance critical thinking skills for understanding and interpreting a variety of quantitative and statistical techniques that can be applied to a wide range of business situations and for optimizing business decision making in different fields, including accounting, finance, and management.

**BUAD 349 Survey of International Business and Economics (3)**

Travel to various international locations as part of a summer travel program or from Saint Mary's Rome campus. Lectures on topics in International Business will be interspersed with field trips to businesses and governmental/ trade organizations. Students may enroll for up to three credits with a major paper required. Students with a concentration in International Business may count this course toward their requirements.

**BUAD 390 Topics in Business (1-3)**

The presentation of selected subjects of special relevance not included in regular departmental offerings. Prerequisite: established by the instructor. May be repeated with different topic.

**BUAD 401 Advanced Financial Accounting (3)**

This course focuses on specific content areas tested on the CPA exam: Accounting Information Systems and Consolidated Financial Statements. The course will introduce students to the role and purpose of Accounting Information Systems with a hands-on application in the Systems Understanding Aid. Students will also be exposed to Consolidated Financial Statements, using Excel spreadsheets to simulate real-world situations.

**BUAD 402 Auditing (3)**

Principles, standards and procedures underlying the audit of financial statements. Topics include the legal aspects of auditing, internal control, preparation of related working papers and the audit report. Prerequisite: BUAD 302.

**BUAD 403 Tax Assistance Program (2)**

Preparation of federal and state income tax returns for low-income individuals. (Cross-listed with University of Notre Dame, College of Business Administration course ACCT 40660-Tax Assistance Program.) Graded S/U. Prerequisite: BUAD 304. May be repeated for credit. Course does not apply to the over 19 credit hour charge.

**BUAD 404 Advanced Topics in Income Tax (3)**

Study of the federal tax law as it relates to the taxation of individuals, corporations, partnerships, estates, and trusts. Other advanced topics include emphasis on tax research and tax planning. Prerequisite: BUAD 304.

**BUAD 405 Partnerships, S-Corporations, Trusts -- Entity Taxation (3)**

Study of the taxation of organizations other legal entities crucial to student success in pursuing a CPA career in accounting and those preparing for the CPA exam. This course completes learning outcomes required by several aspects of the CPA exam. Prerequisites: BUAD201, BUAD202, BUAD304 and can be co-requisite with BUAD404.

**BUAD 416 International Financial Management (3)**

International aspects of corporate financial management, focusing on financial problems unique to firms doing business overseas. Topics covered include exchange rate determination, exchange exposure, political risk, direct foreign investment, international capital markets, funds management, international banking, and financial trade. Prerequisites: BUAD 312 and MATH 114.

**BUAD 422 International Management (3)**

Analysis of the global dimensions of management covering topics as strategy, managing, political risk, communication and motivation in cultural complexities, organizing international operations, negotiations, selection training, repatriation, ethics, women in multinational corporations, and current topics. Team case analysis, projects and exercises are used to introduce a variety of important skills needed in international operations. Prerequisite: BUAD 221.

**BUAD 427 Principles of Operations Research (3)**

An introduction to operations research—quantitative models used in management decision-making. The course will focus on the models as tools, with computer software used extensively for problem-solving and assignments. Case studies are used. Prerequisites: MATH 114 and BUAD 221 (also listed as MATH 251).

**BUAD 432 International Marketing (3)**

Analysis of the functional and environmental differences peculiar to marketing internationally. Emphasis on developing skills of research, cultural sensitivity, analysis, oral and written communication skills with country description and export feasibility projects including international documentation. Prerequisite: BUAD 231.

**BUAD 433 Global Digital Marketing (3)**

Digital Marketing has surpassed most other forms of marketing worldwide. Smart devices dominate the global marketing communications landscape in terms of organizational usage and personal engagement. Social media networks are integrated in coursework focused on their marketing value. Metrics, creative and placement strategies are covered in detail. The course capstone requires a student to evaluate a firm and construct a new digital marketing plan. Prerequisite: BUAD 231

**BUAD 434 Sales Management and Professional Selling (3)**

Study of the different opportunities, duties, responsibilities, and ethics relating to sales management and professional selling in organizations. Emphasis will be on developing the knowledge, attitudes, and skills essential in assessing and meeting client needs for effective selling.

**BUAD 437 Artificial Intelligence Marketing (3)**

Examines marketing via artificial intelligence and machine learning. Covers required interrogatories, data, desired analytics, objectives, strategies, and application of artificial intelligence and/or machine learning in marketing plans including product innovation. The course also examines the role and professional engagement of marketers within the larger context of artificial intelligence marketing. Prerequisites: BUAD 231, BUAD 331

**BUAD 438 Service Marketing (3)**

Why study services marketing? The United States, as well as much of the world economy, is dominated by services. In the U.S., approximately 81% of the GDP is accounted for by services. Yet traditionally, business school courses have focused on the manufacturing sector of the economy. This course is especially designed for those students who may be interested in working in service industries and in addressing the distinct needs and challenges of managing services and delivering quality service to customers. The primary theme of the course is that service organizations (i.e. banks, transportation companies, hotels, hospitals, educational institutions, professional services) require a distinct approach to marketing strategy – both in its development and its execution. The course will build and expand on ideas from Principles of Marketing and other marketing courses to make them specifically applicable to service industry settings. Also, a second theme of the course focuses on the role of service in manufacturing businesses. Currently, many firms in the manufactured goods sector see service as the basis for attaining a sustained competitive advantage.

**BUAD 444 Business Law II (3)**

Continuation of the study of the relationship between law and business, including securities law, commercial paper, secured transactions, bankruptcy, insurance and trusts. Recommended for students concentrating or majoring in accounting. Prerequisite: BUAD 344.

**BUAD 446 Strategic Management (3)**

An integrative course in top management decision-making with an emphasis on the process of strategic planning. Cases are used to develop analytical, ethical, teamwork and communication skills important in the business environment. Prerequisites: BUAD 312, senior standing, and substantial completion of all other major core requirements.

**BUAD 497 Independent Study (1-3)**

An opportunity for in-depth self-study (with faculty supervision) of a topic in business or economics not otherwise offered by the department. This course will count only as a college free elective and does not fulfill any Business Administration or Economics requirements. Graded S/U. Prerequisite: permission of department chair. May be repeated.

**BUAD 499 Internship in Business/Economics (1-6)**

Professional work experience with a business or non-profit organization in a specific concentration or major. A student works 8-10 hours per week and makes periodic written reports and oral presentations. The Internship in Business course may not be used to satisfy any major requirements. Graded S/U. Prerequisite: Senior standing (or spring semester Junior year) and permission of department chair. Open to BUAD, ECON and MIS majors. May be repeated.