

FACULTY

INTERIM DEAN
Debra Cartwright

PROFESSORS
Stephen L. Allen, Sandra K. Fleak, Scott Fouch, Neil Gilchrist, Bryce J. Jones II, Debra K. Kerby, Jia-yuan (Jason) Lin, Jeffrey Romine, Sandra L. Weber

ASSOCIATE PROFESSORS
Nabil Alghalith, Michael Blum, Debra Cartwright, Paul G. Fellows, Keith E. Harrison, Kyung C. (Andrew) Mun, John Perrachione, Adrien R. Presley, Steven R. Smith, James R. Turner

ASSISTANT PROFESSORS
Alan Davis, Michael Tidwell, Laurie M. Turner, Lin Zhang

INSTRUCTORS
Glen E. Giboney, Catherine L. Poyner

DIRECTOR OF THE SMALL BUSINESS DEVELOPMENT CENTER
Glen Giboney

BUSINESS ACADEMIC ADVISOR
Marilyn Romine

DEGREES OFFERED

Bachelor of Arts, BA
Bachelor of Science, BS

UNDERGRADUATE MAJORS

Accounting (BS)
Business Administration (BA, BS)
Concentration - Finance
Concentration - Management
Concentration - Management Information Systems
Concentration - Marketing

ACCREDITATION

The following business and accounting programs offered by the Division of Business and Accountancy are accredited by AACSB International-The Association to Advance Collegiate Schools of Business: Bachelor of Arts and Bachelor of Science in Business Administration, Bachelor of Science in Accounting, and Master of Accountancy.

AACSB is recognized by the Council on Postsecondary Accreditation and by the Office of Postsecondary Education, U.S. Department of Education, as a specialized accrediting agency for undergraduate and graduate programs in business administration and accounting.

MISSION STATEMENT

We graduate prospective leaders who are ethical, broadly educated problem-solvers, effective team players, clear writers, and articulate speakers.

We cultivate a community of learners by emphasizing:

- ◆ A rigorous, broad academic experience;
- ◆ Effective communication skills;
- ◆ Highly selective admission of students;
- ◆ Teaching, while valuing applied and instructional scholarship and service.

Business Division Objectives

In support of the Division's mission the objectives of the Business Programs naturally involve students, curriculum, faculty, and resources. Assessing the outcomes of objectives is necessary for accountability and continuous improvement.

Students are the focus of our educational institution. The student objectives of the Business Program are:

- ◆ to attract and retain students with superior academic qualifications and demographic diversity comparable to the University's student population;
- ◆ to prepare students for business or professional positions in the public and private sectors;
- ◆ to graduate students qualified for admission to select professional or graduate programs;
- ◆ to prepare students for future leadership and service opportunities; and
- ◆ to assist students in making career and educational decisions.

The Business Program curricula provide the framework for educating young women and men to contribute to a global society in which diversity, changing technology, and difficult ethical decisions are prevalent. The curriculum objectives of the Business Programs are:

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BUSINESS AND ACCOUNTANCY

BUSINESS AND ACCOUNTANCY

- ◆ to offer Business degrees that build upon a liberal arts and sciences foundation including calculus, statistics, and a foreign language(s). Specifically, the Business Programs will further develop written and oral communication, computer, quantitative, and critical thinking skills;
- ◆ to develop fundamental business knowledge in the areas of accounting, legal environment of business, organizational behavior, finance, marketing, production, information systems, economics, and statistics which are integrated with the completion of a senior capstone course;
- ◆ to provide opportunities for students to study in the specialized areas of accounting, finance, management, and marketing; and
- ◆ to increase study abroad and other international opportunities for Business and Accounting students.

Capable and dedicated faculty are essential for facilitating student learning. The faculty objectives of the Business Programs are:

- ◆ to hire and retain academically and professionally qualified faculty in the foundation and concentration areas;
- ◆ to provide sufficient numbers of faculty to maintain class sizes which are comparable to the University average and which will facilitate active-learning techniques;
- ◆ to promote faculty development through seminars, faculty mentoring, participation at academic and professional meetings; and to provide each faculty member opportunities for international study, travel, or teaching experience; and
- ◆ to evaluate faculty by placing primary emphasis on teaching effectiveness and accessibility to students with secondary emphasis on service and intellectual contributions which support the teaching mission of the Division.

A variety of accessible resources are necessary to support effective Business Administration and Accounting education. Resource objectives are:

- ◆ to provide facilities that promote learning and high academic achievement;
- ◆ to provide and continuously upgrade computer technology, and maintain adequate technical support services;
- ◆ to provide and continuously upgrade library holdings and information databases to support the mission of the Division;
- ◆ to provide funding for faculty development activities; and
- ◆ to provide staff support sufficient for faculty to meet the various divisional objectives.

Accountability for student learning is linked to the multiple assessment measures used to evaluate the outcomes of a liberal education, communication skills, knowledge in the major, and student attitudes. The data from the assessment instruments are analyzed and used:

- ◆ to foster improvement through revising curriculum and program requirements;
- ◆ to implement varied instructional methodologies; and
- ◆ to advise students.

ACCOUNTING MAJOR

The Division of Business and Accountancy offers a four-year program of study in Accounting which emphasizes entry-level skills necessary for the practice of Accounting in the private sector. Students who complete the undergraduate program will be eligible to sit for the Certified Management Accountant (CMA) examination. Students who complete only the four-year Accounting program are NOT eligible to sit for the Uniform Certified Public Accountant (CPA) examination in Missouri.

In recognition of the extensive body of knowledge needed for the professional practice of public accounting, the Division offers a Master of Accountancy degree program. Students completing the Master of Accountancy Program will meet the requirements to sit for the Uniform CPA examination in Missouri and many states that require 150 hours of college study to be eligible to take the professional examination. Students should determine the specific requirements of their state early in their program. Students are encouraged to complete both the undergraduate and graduate Accounting Programs at Truman. However, students may enter the undergraduate program as transfer students or enter the graduate program after receiving an undergraduate degree at Truman or another university.

Mission Statement

As a unit of the Division of Business and Accountancy, the Accounting Programs embrace the overall mission and objectives of the Business Division.

Building on a liberal arts and sciences education, Truman Accounting graduates will integrate analytical, research, communication, interpersonal and leadership skills with business and financial knowledge to be effective financial professionals and prospective leaders.

The mission of the Accounting Programs is to enable undergraduate and masters students to acquire the knowledge and skills necessary for successful accounting careers or for successful graduate study. The programs include broad-based business knowledge and integrate fundamental liberal arts and sciences skills to equip students as life-long learners in a global society. The undergraduate program prepares students for careers in management accounting emphasizing management control, decision-making, and financial communication. The graduate program provides students with an increased conceptual understanding of the body of accounting and business knowledge and provides professional research opportunities within the framework of advanced topics. The graduate program prepares students for roles in protecting the interests of investors, creditors, and other stakeholders. The graduate program focuses on the public accounting activities of auditing, management consulting, and tax planning. These programs require that the faculty's primary focus be on quality instruction and advising, supported by scholarly activities and professional service.

Accounting Program Objectives

In fulfilling the Accounting Program's primary focus on quality instruction, the objectives of the undergraduate program are:

- ◆ to attract and retain a diverse group of students with the academic qualifications and leadership potential necessary for successful accounting careers or graduate study;

- ◆ to facilitate the growth and development of students' analytical thinking, problem-solving, communication, and interpersonal skills within the framework of the Accounting courses;
- ◆ to provide an environment in which students have leadership and service opportunities that encourage students to assume these roles in their future careers and communities;
- ◆ to have faculty who are accessible to students and advise students in educational and career choices; and
- ◆ to maintain an environment where faculty engage in scholarly activities and professional services that support the primary teaching mission of the division.

In fulfilling the Accounting Program's mission and overall objectives, the undergraduate Accounting Program specifically seeks:

- ◆ to challenge students with a curriculum that provides a knowledge base of financial and managerial accounting and taxation necessary for successful management accounting careers or graduate study.

As the Accounting Programs strive to achieve the objectives of quality instruction, advising, scholarly activities, and professional service, both human and instructional resources must be adequately provided, monitored, and renewed. Consequently, the Accounting Program will:

- ◆ hire and retain an adequate number of qualified faculty and provide renewal opportunities through support of continuing development activities;
- ◆ evaluate faculty based upon their contribution toward program objectives, i.e., quality of instruction, advising, scholarly activities, and professional service; and
- ◆ maintain adequate facilities, computer technology, library resources, information databases, alumni networks, and other support services.

Admission to Accounting Program

Students wishing to major in Accounting must meet the following admission requirements before enrolling in upper division Business and/or Accounting courses:

1. Completion of 40 hours including the following courses with a grade of C or better:
 - ENG 190 Writing as Critical Thinking
 - COMM 170 Public Speaking, or (if a student tests out of COMM 170) one of the following four courses:
 - COMM 270 Advanced Public Speaking
 - COMM 272 Speech Activities
 - COMM 276 Oral Advocacy and Debate
 - COMM 381 Business and Professional Communication
 - STAT 190 Basic Statistics **OR**
 - STAT 290 Statistics
 - MATH 192 Essentials of Calculus **OR**
 - MATH 198 Analytic Geometry and Calculus I
 - BSAD 157 Information Technology
 - ACCT 221 Introduction to Financial Accounting
2. An overall cumulative GPA of 2.75.
3. Submit a semester-by-semester planned class schedule that would fulfill graduation requirements.
4. Students should currently be enrolled in or have completed BSAD 234, ECON 200 or ECON 201, and ACCT 211 (or ACCT 221 after Fall 2006).

5. Students should submit a copy of their transcripts from TruView with their application.

Graduation Requirements

1. An overall cumulative 2.25 GPA
2. A 2.25 GPA in major requirements
3. 40 hours of 300-400 level courses
4. Students must complete 26 semester hours of the required Business courses (including 15 hours of ACCT courses) at Truman, and have a 2.25 GPA in major requirements taken at Truman.
5. Complete two semesters in one foreign language.

**ACCOUNTING
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	Semester Hours
Liberal Studies Program Requirements	32-57
Missouri Statute Requirement	1-3
Required Support	3-14
COMM 170 Public Speaking**, or (if a student tests out of COMM 170), one of the following four courses:	
COMM 270 Advanced Public Speaking	
COMM 272 Speech Activities	
COMM 276 Oral Advocacy and Debate	
COMM 381 Business and Professional Communication	

MATH 192	Essentials of Calculus**	OR
MATH 198	Analytic Geometry and Calculus I**	
ECON 200	Principles of Macroeconomics**	
ECON 201	Principles of Microeconomics**	

**May be used to fulfill Liberal Studies Program Requirements

Bachelor of Science Requirements6-8

Select one ECON course and one additional course from the list below

MATH 263 Analytic Geometry and Calculus II

Any Computer Science (CS) course numbered 180 or higher

Any Economics (ECON) course numbered 300 or higher

Any Statistics (STAT) course numbered 300 or higher

MAJOR REQUIREMENTS50

BSAD 101	Business Leadership and the Liberal Arts	.1
BSAD 157	Information Technology	.3
ACCT 211	Accounting for Business Operations*	.3
ACCT 212	Accounting for Financing and Investing Activities*	.3
ACCT 220	Introduction to Management Accounting**	3
ACCT 221	Introduction to Financial Accounting**	.3
BSAD 234	Legal Environment of Business	.3
ACCT 302	Financial Reporting I	.3
ACCT 303	Financial Reporting II	.3
ACCT 319	Cost/Management Accounting	.4
ACCT 367	Accounting Information Systems and Control	.3
ACCT 368	Accounting Systems Integration and Data Extraction	.3
ACCT 407	Federal Taxation	.3
BSAD 325	Principles of Marketing	.3
BSAD 329	Principles of Finance	.3
BSAD 349	Organizational Behavior	.3
BSAD 352	Production/Operations Management	.3

*Required for students entering Fall 2005. Courses will be offered for the last time in Summer or Fall 2006. Students MUST take ACCT 211 and 212 OR ACCT 220 and 221, but

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cannot mix the sequences.
 **Required for students entering Fall 2006 and later.
 Students MUST take ACCT 211 and 212 OR ACCT 220 and 221, but cannot mix the sequences.

Choose one course from the following:

BSAD	387	Business Database Management Systems	.3
BSAD	406	Corporation Finance	.3
BSAD	423	Analysis and Design of Business Systems	.3
BSAD	534	Commercial Law	.3
STAT	374	Statistical Quality Control	.3

Capstone Experience

BSAD	460	Strategic Management	.3
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Electives to Total124

BUSINESS ADMINISTRATION MAJOR

Admission to the Major in Business Administration Program

Students wishing to major in Business Administration must meet the following admission requirements before enrolling in upper division Business courses:

- Completion of 40 hours including the following courses with a grade of C or better:
 - ENG 190 Writing as Critical Thinking
 - COMM 170 Public Speaking, or (if a student tests out of COMM 170) one of the following four courses:
 - COMM 270 Advanced Public Speaking
 - COMM 272 Speech Activities
 - COMM 276 Oral Advocacy and Debate
 - COMM 381 Business and Professional Communication
 - STAT 190 Basic Statistics **OR**
 - STAT 290 Statistics
 - MATH 192 Essentials of Calculus **OR**
 - MATH 198 Analytic Geometry and Calculus I
 - BSAD 157 Information Technology
 - ACCT 211 Accounting for Business Operations **OR**
 - ACCT 220 Introduction to Management Accounting
- An overall cumulative GPA of 2.50
- Submit a semester-by-semester planned class schedule that would fulfill graduation requirements.
- Students should currently be enrolled in or have completed BSAD 234, ECON 200 or ECON 201, and ACCT 212 (or ACCT 221 after Fall 2006).
- Students should submit a copy of their transcripts from TruView with their application.

Graduation Requirements

- A 2.25 GPA in major and concentration requirements
- An overall cumulative 2.25 GPA.
- 40 hours of 300-400 level courses
- Students must complete 24 semester hours of the required business courses at Truman, have a 2.25 GPA in major requirements taken at Truman, and have a 2.0 GPA in all courses taken at Truman.
- Complete two semesters in one foreign language (BA and BS).

BUSINESS ADMINISTRATION

BACHELOR OF ARTS

BACHELOR OF SCIENCE

Please note that courses are not allowed to double count within any of the Bachelor of Arts, Bachelor of Science, Required Support, Major Requirements, or Areas of Concentration.

			Semester
			Hours
Liberal Studies Program Requirements	32-57	
Missouri Statute Requirement	1-3	
Required Support	9-20	

COMM 170 Public Speaking** or (if a student tests out of COMM 170), one of the following four courses:

COMM 270	Advanced Public Speaking
COMM 272	Speech Activities
COMM 276	Oral Advocacy and Debate
COMM 381	Business and Professional Communication

MATH	192	Essentials of Calculus** OR
MATH	198	Analytic Geometry and Calculus I**
ECON	200	Principles of Macroeconomics**
ECON	201	Principles of Microeconomics**

Two additional courses from the list under BS Requirements

**May be used to fulfill LSP requirements

Choose either BA or BS
Bachelor of Arts Requirements0-6
 Intermediate proficiency in ONE foreign language

Bachelor of Science Requirements6-8

Please note that courses are not allowed to double count within any of the Bachelor of Arts, Bachelor of Science, Required Support, Major Requirements, or Areas of Concentration.

ECON	300	Intermediate Microeconomics AND one additional course from the list below:
MATH	263	Analytic Geometry and Calculus II
MATH	264	Analytic Geometry and Calculus III
BSAD	314	Cobol Programming
BSAD	387	Business Database Management Systems
BSAD	423	Analysis and Design of Business Systems
BSAD	444	Electronic Commerce
BSAD	542	Decision Support Systems
STAT	374	Statistical Quality Control
STAT	375	ANOVA/Experimental Design
STAT	376	Nonparametric Statistics/Sampling
STAT	378	Linear Regression/Time Series

Any Economics (ECON) course numbered 301 or higher
 Any Computer Science (CS) course numbered 180 or higher

MAJOR REQUIREMENTS43-44

BSAD	101	Business Leadership and the Liberal Arts	.1
BSAD	157	Information Technology	.3
ACCT	211	Accounting for Business Operations*	.3
ACCT	212	Accounting for Financing and Investing Activities*	.3
ACCT	220	Introduction to Management Accounting**	3
ACCT	221	Introduction to Financial Accounting**	.3
BSAD	234	Legal Environment of Business	.3
ECON	303	Intermediate Macroeconomics	.3
BSAD	325	Principles of Marketing	.3

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BSAD 329 Principles of Finance 3
 BSAD 349 Organizational Behavior 3
 BSAD 352 Production/Operations Management 3
 Capstone Experience
 BSAD 460 Strategic Management 3
 Select and complete requirements from one area of concentration 12-13
 *Required for students entering Fall 2005. Courses will be offered for the last time in Summer or Fall 2006.
 **Required for students entering Fall 2006 and later.

Electives to Total 124

AREAS OF CONCENTRATION
 Please note that courses are not allowed to double count within any of the Bachelor of Arts, Bachelor of Science, Required Support, Major Requirements, or Areas of Concentration.

Students completing requirements for a Bachelor of Arts or a Bachelor of Science degree in Business Administration must select and complete one concentration as follows:

Semester	Hours
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Concentration: Finance
 Required Courses:
 BSAD 406 Corporation Finance 3
 BSAD 420 Investments 3
 BSAD 441 Seminar in Finance 3
 And ONE of the following courses:
 ACCT 302 Financial Reporting I 3
 ACCT 303 Financial Reporting II 3
 ACCT 319 Cost/Management Accounting 4
 BSAD 415 Entrepreneurship 3
 BSAD 551 International Business 3
 ECON 372 Money and Banking 3

Concentration: Management
 Required Courses:
 BSAD 401 Project Management 3
 BSAD 402 Human Resource Management/
 Negotiation 3
 BSAD 443 Management Information Systems 3
 And ONE of the following courses:
 ACCT 319 Cost/Management Accounting 4
 BSAD 333 Social Influence in Business: Strategies for
 Today's New Employees 3
 BSAD 415 Entrepreneurship 3
 BSAD 433 Government Regulation of Business 3
 BSAD 447 Labor-Management Relations 3
 BSAD 551 International Business 3
 ECON 344 Cost-Benefit Analysis 3
 STAT 374 Statistical Quality Control 3

Concentration: Management/Information Systems
 Required Course:
 BSAD 443 Management Information Systems 3
 Choose either three courses from Group A, or two courses from Group A and one course from Group B.
Group A:
 BSAD 387 Business Database Management Systems 3
 BSAD 423 Analysis and Design of Business Systems 3
 BSAD 444 Electronic Commerce 3
 BSAD 542 Decision Support Systems 3
Group B:
 BSAD 314 COBOL Programming 3
 CS 180 Foundations of Computer Science I 3

CS 260 Object-Oriented Programming 3
 CS 315 Internet Programming 3

Concentration: Marketing
 Required Courses:
 BSAD 360 Marketing Research 3
 BSAD 365 Consumer Behavior 3
 Elective Courses:
 Choose two from Group A, or one from Group A and one from Group B
Group A
 BSAD 387 Business Database Management Systems 3
 BSAD 403 Selling and Sales Management 3
 BSAD 414 Integrated Marketing Communica-
 tions 3
 BSAD 421 Retail Management 3
 BSAD 444 Electronic Commerce 3
 BSAD 445 Brand Management and Strategic
 Marketing 3
 BSAD 551 International Business 3
Group B
 GEOG 320 Geographic Information Science 3
 PSYC 367 Social Psychology 3
 STAT 376 Nonparametric Statistics 3

MINOR IN BUSINESS ADMINISTRATION
 The Division of Business and Accountancy offers a limited number of students an opportunity to minor in Business Administration based on demand for major seats in Business and Accountancy courses and budgeted resources. Students are admitted into the Minor in Business Administration Program on the basis of scholastically competitive criteria.

The application form for the Minor can be found on the Division website. Applications should be submitted to the Dean.

Students must meet the following minimum requirements in order to apply for admission:

1. A minimum overall grade point average of 2.50.
2. Completion of 45 hours including the following courses with a grade of "C" or better:
 - Writing as Critical Thinking
 - Public Speaking
 - Statistics
 - Mathematical Mode course

Graduation Requirements:
 1. A 2.25 GPA in minor requirements
 2. ACCT 211 or ACCT 220, BSAD 301, and BSAD 325 or BSAD 349 must be taken at Truman State University.

Minor Requirements:
 BSAD 107 Computer Applications **OR**
 HTLH 192 Microcomputer Applications **OR**
 ES 192 Microcomputer Applications
 ACCT 211 Accounting for Business Operations **OR**
 ACCT 220 Introduction to Management Accounting
 BSAD 234 Legal Environment of Business
 BSAD 301 Introduction to Financial
 Management
 BSAD 325 Principles of Marketing
 BSAD 349 Organizational Behavior

COURSE DESCRIPTIONS

ACCOUNTING

The accounting discipline is changing the combination of topics covered in the two introductory courses. This change is being phased in over the two years covered in this catalog. Students must take the two introductory accounting courses from the same sequence (ACCT 211 with ACCT 212 or ACCT 220 with ACCT 221). ACCT 211 will not be substituted for ACCT 220 or ACCT 221 and ACCT 212 will not be substituted for ACCT 220 or ACCT 221. Please plan schedules accordingly.

ACCT 211 – Accounting for Business Operations 3 hours

An introduction to the concepts and principles underlying accounting information and its uses in operating a business. The course will focus on business events and decision making. **The last time this course will be offered is Summer 2006. Students MUST take the ACCT 211 and 212 sequence OR the ACCT 220 and 221 sequence.** Prerequisites: (BSAD 157, HLTH 346, or ES 346 with a grade of C or better) AND (major in pre-accounting or pre-business administration or admission into the minor in business administration program).

ACCT 212 – Accounting for Financing and Investing Activities 3 hours

An introduction to the financing and investing activities in business. Methods for evaluating management decisions will also be studied. **The last time this course will be offered is Fall 2006. Students MUST take the ACCT 211 and 212 sequence OR the ACCT 220 and 221 sequence.** Prerequisite: ACCT 211 with a grade of C or better.

ACCT 220 – Introduction to Management Accounting 3 hours

An introduction to the concepts and principles underlying accounting information and its use by internal decision makers. A brief introduction to international accounting issues is included. **Students MUST take the ACCT 211 and 212 sequence OR the ACCT 220 and 221 sequence.** Prerequisites: BSAD 107 or BSAD 157.

ACCT 221 – Introduction to Financial Accounting 3 hours

An introduction to the concepts and principles underlying accounting information and its use by external decision makers. **Students MUST take the ACCT 211 and 212 sequence OR the ACCT 220 and 221 sequence.** Prerequisites: ACCT 220.

ACCT 302 – Financial Reporting I 3 hours

After an initial review of basic accounting procedures, the course emphasizes current theory and financial reporting related to items in the balance sheet. Topics covered include cash, receivables, inventory, operational assets, and current liabilities. Prerequisite: ACCT 212 or ACCT 221.

ACCT 303 – Financial Reporting II 3 hours

The course emphasizes theory and financial reporting related to equities. Topics include debt, pensions, leases, and

stockholder's equity. Cash flows and other special reporting issues are covered. Prerequisite: ACCT 302.

ACCT 319 – Cost/Management Accounting 4 hours

A study of accounting systems which provide information necessary to determine costs of goods and services, plan operations, control activities, and make decisions. Major topics include cost behavior, budgeting, product costing methods, cost allocations, decision-making and performance evaluation. Prerequisite: ACCT 212 or ACCT 221.

ACCT 350 – Professional Seminar in Accounting 1 hour

Information regarding the accounting profession and non-academic professional development. Topics include leadership skills, career goals, interviewing, networking, professional attire, career opportunities, and the importance of effective writing and oral communication.

ACCT 367 – Accounting Information Systems and Control 3 hours

This course strives to prepare Accounting students for the information age. Students will develop an understanding of the influence of technology on business and accounting processes. Emphasis will be placed on the transaction cycles, risk assessment, and the development of accounting system controls. Prerequisite: ACCT 302 OR concurrent enrollment in ACCT 302.

ACCT 368 – Accounting Systems Integration and Data Extraction 3 hours

This course prepares Accounting students for the information age. Students develop an understanding of data modeling, information system and database design and development, data extraction techniques and analysis methodologies. Emphasis will be placed on developing skills that enable the strategic use of data for decision-making. Prerequisite: ACCT 367.

ACCT 400 – Internship 3-15 hours

On-the-job experience with public accounting firms, private business and industry, or governmental agencies. By arrangement. Students must have a 3.0 overall grade point average and have junior status at the time of the internship experience. Prerequisites: Permission of academic advisor, instructor, and Dean.

ACCT 407 – Federal Taxation 3 hours

Principles of federal tax accounting as it applies to individuals and corporations. Prerequisite: ACCT 303 OR concurrent enrollment in ACCT 303.

ACCT 459 – Research 2 hours

Independent research in auditing, financial accounting, governmental accounting, income taxation, or managerial accounting. Prerequisites: junior or senior status; 3.0 cumulative grade point average; approval of instructor and Dean.

ACCT 505 – Accounting for Nonbusiness Entities**3 hours**

Current theory and financial reporting for state and local governments, governmental related not-for-profit entities and nongovernmental not-for-profit entities. Not-for-profit entities include health care providers, colleges and universities, voluntary health and welfare organizations and other not-for-profit entities. May not be taken credit/no credit. Prerequisite: ACCT 302 OR ACCT 503.

ACCT 509 – Financial Reporting III**3 hours**

The course emphasizes the current theory and financial reporting related to corporate acquisitions, mergers, consolidations, partnership reporting, and reporting international operations. Prerequisite: ACCT 303 OR ACCT 602.

ACCT 522 – Advanced Taxation**3 hours**

A study of federal income taxation as applied to regular corporations, s corporations, partnerships, trusts and estates, plus a brief introduction to tax research and federal wealth taxes. Prerequisite: ACCT 407.

ACCT 555 – Independent Studies**1-3 hours**

Supervised readings, research, or activities involving areas of special interest in business to the individual student. May be repeated for credit up to six semester hours. Prerequisites: Permission of academic advisor, instructor, and Dean.

BUSINESS ADMINISTRATION**BSAD 101 – Business Leadership and the Liberal Arts****1 hour**

Foundation principles and strategies to develop broadly educated business leaders through a liberal arts and sciences education. This course requires attendance at activities outside the scheduled course time. Prerequisite: Pre-Business Administration or Pre-Accounting majors only.

BSAD 107 – Computer Applications**1 hour**

Business computer applications utilizing IBM or IBM-compatible hardware and microcomputer software including *Windows*, word processing, spreadsheet, graphics, database, *Internet*, and the integration of some or all of these processes. BSAD 107 may NOT be taken by Pre-Business Administration, Pre-Accounting, Business Administration, or Accounting majors.

BSAD 131 – Survey of Business**3 hours**

An introduction to the U.S. economic system, business ownership and management, marketing, human resource management, physical factors, and business financing. This course is **not** open to junior/senior Accounting or Business Administration majors.

BSAD 157 – Information Technology**3 hours**

Computer hardware and software concepts including operating systems, spreadsheets, presentation software, database, Web page development and the integration of some or all of these processes. This course will examine the

place of technology within organizations, telecommunications, systems development, and social/ethical issues.

Prerequisite: Pre-Business Administration, Pre-Accounting, Business Administration, or Accounting majors only.

BSAD 234 – Legal Environment of Business**3 hours**

General overview of the American legal system. Government regulation of business: antitrust, employment, labor, and environmental law, contracts, real and personal property, international law.

BSAD 301 – Introduction to Financial Management**3 hours**

An introduction to financial management for operations of service and merchandising activities. Economics principles, time value for money, financial planning, capital budgeting, cash budgeting, receivables, payables, and inventory management will be studied. Prerequisites: Admission to the Business Administration minor AND a grade of C or better in (ACCT 211 or ACCT 220) and BSAD 234.

BSAD 314 – COBOL Programming**3 hours**

Programming problems and methods involving COBOL.

BSAD 325 – Principles of Marketing**3 hours**

This course provides an introduction to the concepts, activities, and decisions involved in the marketing function. Students apply marketing mix variables in domestic and international settings. Prerequisites: Major in Business Administration, Accounting, or Business Administration minor. Junior or senior status required.

BSAD 329 – Principles of Finance**3 hours**

Basic principles of financial management including the concepts of financial analysis, valuation, capital budgeting, and capital structure. Prerequisites: Major in Business Administration, Accounting, or Agricultural Science AND ACCT 212 or ACCT 221 with a grade of C or better.

BSAD 333 – Social Influence in Business: Strategies for Today's New Employees**3 hours**

This course is designed to help students understand the nature of social influence within American corporations while providing them with the skill sets needed to accomplish their career goals. This objective is achieved by teaching the practical application of social influence theory both in interpersonal, group, and organizational interactions. During this session, students will be challenged to critically analyze the various types of influence attempts they will be party to during their tenure as an employee or employer. Special attention will be given to the ethical principles surrounding these business interactions.

BSAD 349 – Organizational Behavior**3 hours**

Analysis of the behavioral aspects of an organization and the study of human behavior at individual, group, and organizational levels to develop behavioral competency and improve relationships of people, structure and technology in business organizations. Focuses on topics such as personality, motivation, interaction process, quality circles,

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leadership, and corporate culture. Prerequisites: Major in Business Administration, Accounting, or Minor in Business Administration. Junior or senior status required.

BSAD 352 – Production/Operations Management
3 hours

Examination of various theories and quantitative models utilized by managers in the production/operations management area. Prerequisites: ACCT 212 or ACCT 221 and BSAD 349, AND Major in Business Administration, Accounting, or Computer Science, AND junior or senior status.

BSAD 360 – Marketing Research
3 hours

This course develops skills in the collection and use of qualitative and quantitative information to pose and answer marketing questions. Students learn how to specify research goals, establish research design, collect and analyze data, and then report findings in appropriate ways to marketing managers. They also learn how to carry out and interpret the results of various statistical procedures using industry standard statistical software. Prerequisites: BSAD 325 AND Major in Business Administration or Accounting.

BSAD 365 – Consumer Behavior
3 hours

Potential contributions of behavioral science concepts and principles to effective and efficient marketing activities, from the perspective of the consumer, marketer, and public policy maker. Prerequisites: BSAD 325 AND Major in Business Administration or Accounting.

BSAD 387 – Business Database Management Systems
3 hours

Introduction to database management systems in business. Database design concepts, query languages for database applications (such as SQL and QBE), major types of database systems, and data management. Prerequisites: (BSAD 157 with a minimum grade of C or BSAD 357) AND Major in Business Administration or Accounting, Junior or senior status required.

BSAD 400 – Internship
3-15 hours

On-the-job experience with public accounting firms, private business and industry, or governmental agencies. By arrangement. Students must have a 3.0 overall grade point average and have junior status at the time of the internship experience. A maximum of 12 internship hours can be applied to the free electives in the Business Administration degree. Prerequisites: Major in Business Administration or Accounting.

BSAD 401 – Project Management
3 hours

An introduction to project management principles, methods, techniques, and tools that a manager will use to plan, schedule, organize and control non-routine activities in order to achieve schedule, budget, and performance objectives. Prerequisites: STAT 190 or STAT 290, BSAD 349 AND Major in Business Administration, Accounting, or Computer Science, AND junior or senior status.

BSAD 402 – Human Resource Management/ Negotiation
3 hours

To develop an understanding and appreciation for the issues of concern in the field of human resource management. Topics include legal concerns, staffing, international issues, performance evaluation and compensation. Additionally, the course will cover negotiation theory and strategies. Behavioral research in the area will be examined. Exercises will enhance skill development. Topics include preparation for negotiation, strategies, and third party influences. Prerequisites: BSAD 349 AND major in Business Administration or Accounting.

BSAD 403 – Selling and Sales Management
3 hours

This course provides a detailed introduction to relationship selling, the personal selling process, and key sales management responsibilities (e.g., salesperson recruitment, training/socialization, motivation, development, and compensation) as manifest in a wide variety of organizational settings. Prerequisites: BSAD 325 AND major in Business Administration or Accounting.

BSAD 406 – Corporation Finance
3 hours

The role of the financial manager in the corporation is the focus of this course. The course utilizes case studies to develop financial management decision making skills. Topics covered include risk and return, financial analysis and valuation, working capital management, capital budgeting, capital structure and corporate risk management. Prerequisite: BSAD 329 AND Major in Business Administration or Accounting.

BSAD 414 – Integrated Marketing Communication
3 hours (fall only)

Advertising, promotions, direct marketing, public relations, and personal selling as components of an organization's marketing and overall strategies, from the perspectives of the marketer, agency, consumer, and public. Emphasis on research-based objectives, creative and media strategies and executions, and evaluation. Prerequisites: BSAD 325 and junior or senior status.

BSAD 415 – Entrepreneurship
3 hours

The economic and social roles of entrepreneurship and small business will be studied utilizing a framework which is built around financing, marketing, and managing the business. Problems encountered by those who own or manage a small business will be explored. Prerequisites: BSAD 325 AND BSAD 329 AND BSAD 349 AND Major in Business Administration or Accounting.

BSAD 420 – Investments
3 hours

The course explores various topics in investments. Coverage includes the fundamentals of risk and return, security markets, methods of evaluating securities, portfolio management, options, futures, and other derivative assets. The course emphasizes the practical application of investment topics. Prerequisites: Major in Business Administration or Accounting AND BSAD 406.

BSAD 421 – Retail Management

3 hours (spring only)

A broad range of retailing topics are covered in this course: pricing, promotion, finance, assortment planning, electronic retailing, channel relations, customer service, human resource management, selling and sales management.

Prerequisites: Major in Business Administration or Accounting AND BSAD 325.

BSAD 423 – Analysis and Design of Business Systems

3 hours

Students will analyze and design information systems of business. Students will practice project management during team-oriented analysis and design of a business system.

Prerequisites: BSAD 157 with grade of C or better AND Major in Business Administration or Accounting AND junior or senior status. Students may NOT use both BSAD 423 and CS 360 to satisfy business/accounting degree requirements. If both courses are completed, three hours will be counted as elective credit.

BSAD 433 – Government Regulation of Business

3 hours

Government regulation of business: the constitutional restraints on regulation, antitrust, securities law, labor law. Current topics in the regulation of business.

BSAD 441 – Seminar in Finance

3 hours

Designed to involve students in focused research on topics of current interest. Review of classical and current financial literature as it relates to such areas as financial objectives, valuation and long-term financial decision making. The course emphasizes coverage of the global aspects of business finance. Prerequisite: Major in Business Administration or Accounting AND BSAD 406.

BSAD 443 – Management Information Systems

3 hours

Overview of current information systems literature. Coverage stresses the fit between information systems and the organizations. Topics include business process reengineering, electronic commerce, IT architecture, strategic and global information systems, IT impact on organizations, information systems planning, operations, and control.

Prerequisites: BSAD 157 with grade of C or better or BSAD 357, and junior or senior status.

BSAD 444 – Electronic Commerce

3 hours

This course introduces e-commerce and its implications for organizations, customers and society. The course addresses the opportunities and threats e-commerce presents in different industries, and focuses on developing and implementing e-commerce strategy, marketing, customer service techniques, and web design, management and maintenance. Prerequisites: BSAD 157 and BSAD 325 with minimum grades of C, or BSAD 357, or ACCT 368.

BSAD 445 – Brand Management and Strategic Marketing

3 hours

As the capstone marketing experience, this course emphasizes the application and integration of brand management and strategic marketing principles and models with material learned throughout the marketing curriculum. Students analyze competitive marketing situations and develop mar-

keting solutions for businesses in domestic and international settings. Prerequisites: BSAD 360 and BSAD 365, AND Major in Business Administration or Accounting, AND junior or senior status.

BSAD 447 – Labor-Management Relations

3 hours

Examine such union-management issues as the historical development of and current state of the labor union movement, the legal environment including the Taft-Hartley Act, bargaining, conflict resolution processes, including grievance procedures and arbitration, quality of work life, productivity, safety, and international labor relations processes. Prerequisite: BSAD 349 AND Major in Business Administration or Accounting.

BSAD 448 – Small Business Practicum

1-3 hours

Experience in diagnosing, analyzing, and recommending solutions to management problems encountered by small businesses. The course may be repeated one time for a total of six hours credit. Prerequisites: Major in Business Administration or Accounting AND senior status AND approval of the SBDC faculty coordinator.

BSAD 459 – Research

2 hours

Independent research in management, marketing, or finance. Prerequisites: Major in Business Administration or Accounting AND 3.0 cumulative grade point average AND approvals of instructor and Dean.

BSAD 460 – Strategic Management

3 hours

Capstone course designed to integrate knowledge of marketing, management, finance, and accounting to develop alternate strategies for various profit and nonprofit, large and small, domestic and multinational firms using primarily the case method of instruction. Prerequisites: BSAD 325, BSAD 329, BSAD 349, BSAD 352, AND senior standing AND Major in Business Administration or Accounting.

BSAD 534 – Commercial Law

3 hours

An advanced course in business law. Law of agency, corporations and partnerships. Negotiable instruments, secured transactions, bankruptcy, and sales. May not be taken credit/no credit.

BSAD 542 – Decision Support Systems

3 hours

The application of decision support systems in business organizations. User interfaces, model construction, decision and executive support system design and development, artificial intelligence in decision support and group decision support systems will be studied. Students will analyze, design and implement a decision support system using current development tools. Prerequisites: BSAD 157 with a minimum grade of C, or BSAD 357, or ACCT 367.

BSAD 551 – International Business

3 hours

Examination of the global environment of business and roles of multinational corporations in the globalization process. Special emphasis is placed on comparative management, international investment, finance, marketing and human resource management. Prerequisites: ECON 200

BUSINESS
AND
ACCOUNTANCY

with a minimum grade of C, BSAD 325, BSAD 329, and BSAD 349.

BSAD 555 – Independent Studies
1-3 hours

Supervised readings, research, or activities involving areas of special interest in business to the individual student. May be repeated for up to six semester hours credit. Prerequisite: Major in Business Administration, Accounting, or Master of Accountancy AND permission of instructor and Dean.

FACULTY/STAFF
CREDENTIALS

Note: Date in parentheses indicates year of employment at Truman. * Indicates graduate faculty.

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BUSINESS
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