COLLEGE OF BUSINESS AND ECONOMICS
Proposed Catalog Changes

Effective Term (unless otherwise noted) = Summer 2015

Accounting

1. Add the following course:

   **Acct 540 Financial Statement and CSR Reporting Analysis (3 cr)**
   Seminar on understanding and analyzing financial statements and corporate social responsibility (CSR) reports, including use of techniques to conduct financial statement analysis, understanding how to assess the quality of reporting information and modify that information to improve its quality, and constructing a valuation for a company.

   **Prereq:** Acct 315

   Recommended Short Course Title: Fin Stmt CSR Rpt Analysis

   Rationale: This course has been offered in the past as Acct 404/504 and has been well received. The students, accounting faculty, and Accounting Advisory Board members think the course content is relevant and important.

   This course fits within Strategic Goal #1 Teaching and Learning and in the Master of Accountancy Learning Goal #1 Professional Accounting Knowledge.

   There is no financial impact in adding this course, because Acct 561 will not be offered in the foreseeable future. The learning objectives of Professional Accounting Knowledge, Critical Thinking, and Communication Skills (oral and written skills) will be assessed in exams, projects, and presentations.

2. Change the following course:

   **Acct 414-325 Intermediate Financial Accounting II (3 cr)**
   Continuation of Acct 315. Covers more advanced topics in the preparation of general purpose financial statements for external users according to US GAAP. Includes accounting database research. May include evening exams.

   **Prereq:** Acct 315

   Rationale: Intermediate Financial Accounting II is normally a junior-level course, but due to the credit load of the prior junior level business curriculum, we renumbered Intermediate Financial Accounting II as Acct 414 to signal students needing to take the course in their senior year. Now with the significant revisions to the business curriculum students should take Intermediate Financial Accounting II in the junior year. Therefore, the course should be numbered a 300 number.

Business

1. Change the following course from Dormant to Active:

   **Econ 415 Market Structure and Governmental Policy (3 cr)**
   Analysis of economic behavior under different market structures, e.g., competition, monopoly, oligopoly, monopsony, oligopsony, bilateral monopoly and cartels; theory of contestable markets; antitrust; regulation; selected case studies.

   **Prereq:** Econ 202 or Econ 272 or Permission

   Rationale: Change from dormant to active for new faculty member to teach.

2. Change the following courses:

   **Bus 252 Formal Models of Decision Making**
   Introduction to business analytics formal models of decision making including modeling and sensitivity analysis. Topics include psychology of problem solving, optimization, decision theory, simulation, regression, and related issues. May involve evening exams.

   **Prereq:** Stat 251 or Stat 301; and Math 160 or Math 170 or Math 175

   Recommended Short Course Title: Intro to Business Analytics

   Rationale: The College of Business & Economics has changed its core curriculum and now requires all of its students to complete both a course in calculus and this decision modeling course. By requiring students to complete the calculus course ahead of this decision modeling course, students will be better prepared to succeed in this decision modeling course and the instructor teaching the course can more effectively present the decision modeling content by building on what students will have learned from taking the calculus course. The proposed title change would improve content recognition of the content on and off campus.
Bus 260 Student Investment Fund Management (1 cr, max arr)
Open only to freshman and sophomore students participating in the A.D. and J.E. Davis Student Investment Program. "Hands on" experience in investment management; students manage a funded portfolio in terms of establishing objectives, security selection, asset allocation, and portfolio performance. **May meet concurrently with Bus 460.** Graded P/F.
**Prereq:** Permission

**Rationale:** This change to the course description would permit Bus 260 and Bus 460 to be taught at the same time and in the same room. Both courses pertain to the Davis Investment Program. Each is a one-credit course, and the content is based on the management of the Davis Investment portfolio. The beginning students are enrolled in Bus 260, and the more advanced students are enrolled in Bus 460. The students in Bus 460 serve as mentors to the students in Bus 260. All-in-all, the two courses are conducted to present the kind of environment that would exist in an investment firm.

Bus 298 (s) Internship (1-3 cr, max 6)
**Open only to majors in the Dept. of Business** Student shall complete internship contract in consultation with area internship coordinator prior to enrolling for internship credit. Graded P/F.
**Prereq:** Major in the Department of Business and Permission

**Rationale:** Occasionally, a student will engage in a summer employment opportunity and then request internship credit after having completed their employment. In other words, the student wishes to enroll for internship credit during the academic year for their summer employment.

The Department of Business, however, requires that students complete an internship contract prior to engaging in an internship. The contract stipulates number of credits, number of hours worked per week, and work products to be delivered upon completion of the internship. The responsibilities associated with the student’s internship and the identification of the supervisor of the student during the internship are confirmed by an internship coordinator with the organization sponsoring the internship.

The added language makes the process of registering for internship credits clearer for students. In addition, it reduces the probability of a student “gaming the system” to avoid payment of summer tuition when the internship takes place over the summer.

Bus 398 (s) Internship (1-3 cr, max 6)
**Open only to majors in the Dept. of Business** Student shall complete internship contract in consultation with area internship coordinator prior to enrolling for internship credit. Graded P/F.
**Prereq:** Major in the Department of Business and Permission

**Rationale:** Occasionally, a student will engage in a summer employment opportunity and then request internship credit after having completed their employment. In other words, the student wishes to enroll for internship credit during the academic year for their summer employment.

The Department of Business, however, requires that students complete an internship contract prior to engaging in an internship. The contract stipulates number of credits, number of hours worked per week, and work products to be delivered upon completion of the internship. The responsibilities associated with the student’s internship and the identification of the supervisor of the student during the internship are confirmed by an internship coordinator with the organization sponsoring the internship.

The added language makes the process of registering for internship credits clearer for students. In addition, it reduces the probability of a student “gaming the system” to avoid payment of summer tuition when the internship takes place over the summer.

Bus 418 Meeting Organization Design and Leading Changes (3 cr)
In order for an organization to develop and sustain a source of competitive advantage management must maintain a fit between an organization’s strategy and its structure. This course addresses organization design and change practices that are used to integrate an organization’s strategy with its people, positions, procedures, processes, culture, technology and or elements that comprise the organization and their theoretical underpinnings; including topics such as the Balanced Scorecard, open systems, organizational effectiveness, organizational technology, organization design for the global environment, power and politics, problem diagnosis, change implementation, resistance to change, the role of change agents, and changing the ethical climate. A study of design and change in effective organizations, including: organization processes, and learning organizations.
**Prereq:** Bus 290 or Bus 311

**Recommended Short Course Title:** Managing Org Design & Change

**Rationale:** We updated the course description to: 1. Include some newer topics in the field (e.g., Balanced Scorecard), and 2. More directly link theory with practice. The theoretical underpinnings of organization design and change (e.g., power and politics, resistance to change) were previously taught in another course (i.e., Bus 413); a course that will no longer be required in the Management and Human Resources major program. The rationale for this change is the assumption that students will be better able to make the connections between theory and practice when the two are presented together in the context of a single course.

Bus 460 Advanced Student Investment Fund Management (1 cr, max arr)
Open only to students participating in the A.D. and J.E. Davis Student Investment Program. "Hands on" experience in investment management; students manage a funded portfolio in terms of establishing objectives, security selection, asset allocation, and portfolio performance. **May meet concurrently with Bus 260.** Graded P/F.
**Prereq:** Permission

**Rationale:** This change to the course description would permit Bus 260 and Bus 460 to be taught at the same time and in the same...
room. Both courses pertain to the Davis Investment Program. Each is a one-credit course, and the content is based on the management of the Davis Investment portfolio. The beginning students are enrolled in Bus 260, and the more advanced students are enrolled in Bus 460. The students in Bus 460 serve as mentors to the students in Bus 260. All-in-all, the two courses are conducted to present the kind of environment that would exist in an investment firm.

3. Change the curricular requirements of **All Business Majors** (B.S.Bus.):

**College Requirements.** Before proceeding to upper-division work, students majoring in the College of Business and Economics (CBE) must have junior standing and have good academic standing. To enroll in Bus 390, a student may not have more than two courses in the College of Business and Economics Common Requirements in which he or she has a D grade and must have good academic standing. If a student retakes a class in which he or she earned a grade of either F or D, the second grade will be used to determine compliance with the requirement that the student have no more than two CBE Common Requirement courses with a D. A student may retake any individual course in the CBE Common Requirements only once.

Undergraduate students enrolled as majors in the College of Business and Economics may not take any course required for the major on a pass/fail basis, with the exception of those courses offered only on a P/F basis.

... Rationale: The language that is being struck was originally designed to prevent students intending to major in the CBE who were unlikely to be successful in the CBE from continuing with the degree program. That language evolved some when the CBE made major changes to its core curriculum last year. The current language is not meeting the needs of our students as it bumps weak students out of the college too late in the process of completing their degree. It is also unclear that the requirement as written adequately predicts success in the program and bumps the right students. Further, the requirements that are being dropped have proven very difficult to implement from a practical manner as they cannot be automated into the registration system. The CBE is gathering information on student performance in its new core curriculum to better understand at what point and by what rule we should identify students unlikely to be successful and require them to find an alternative degree path. Until sufficient data has been gathered (over at least a few semesters) and analyzed, we have decided to simplify this requirement and simply require students to have junior standing and be in good standing as defined by the University of Idaho to proceed to junior level coursework within the college.

4. Change the curricular requirements of **Management and Human Resources** (B.S.Bus.):

Required course work includes the university requirements (see regulation J-3), the college requirements, and:

- **Bus 411** Acquiring Human Capital (3 cr)
- **Bus 417** Deploying and Developing Human Capital (3 cr)

And one of the following emphases:

**A. Management Emphasis**
- Management Elective: select **two** of the following courses (6-3 cr):
  - **Bus 416** Developing and Managing Reward Systems (3 cr)
  - **Bus 418** Organization Design and Changes (3 cr)
  - **Bus 441** Maintaining Employee and Labor Relations (3 cr)

- Operations Management Elective: select one of the following courses (3 cr):
  - **Bus 378** Project Management (3 cr)
  - **Bus 439** Systems and Simulation (4 cr)
  - **Bus 456** Quality Management (3 cr)

- **Bus 470** Purchasing and Materials Management (3 cr)
- **Bus 472** Operations Planning and Scheduling (3 cr)

**B. Marketing & Entrepreneurship Elective**: select one of the following courses (3 cr):
- **AgEc 333** Introduction to Sales (3 cr)
- **Bus 324** Consumer Behavior (3 cr)
- **Bus 414** Entrepreneurship (3 cr)
- **Bus 415** New Venture Creation (3 cr)
- **Bus 420** Promotional Strategy (3 cr)
- **Bus 421** Marketing Research and Analysis (3 cr)
- **Bus 422** Personal Selling and Sales Force Management (3 cr)
- **Bus 424** Pricing Strategy and Tactics (3 cr)
- **Bus 425** Retail Distribution Management (3 cr)
- **Bus 426** Marketing Channels Management (3 cr)
- **Bus 427** Services Marketing (3 cr)
- **Bus 482** International Marketing (3 cr)
- **Bus 495** Product Development and Brand Management (3 cr)

Accounting & Finance Elective: select one of the following courses (3 cr):
- **Acct 305** Accounting Information Systems (3 cr)
- **Acct 315** Intermediate Financial Accounting I (3 cr)
Acct 385  Cost and Management Accounting (3 cr)
Acct 482  Enterprise Accounting (3 cr)
Acct 483  Fundamentals of Federal Taxation (3 cr)
Bus 302  Intermediate Financial Management (3 cr)
Bus 381  International Finance (3 cr)

Information Systems Elective: select one of the following courses (3 cr):
Bus 353  Application Development (3 cr)
Bus 355  Systems Analysis & Administration (3 cr)
Bus 452  Business Telecommunications Management (3 cr)
Bus 453  Database Design (3 cr)
Bus 454  Issues in Information Systems (3 cr)
Geog 385  GIS Primer (3 cr)

Courses to total 120 credits for this degree

*Note: Students may elect to use Math 160 or Math 170, but not both, to complete their research elective.

**Note: Stat 433/Econ 453 Econometrics does not satisfy the Upper Division Economics requirement.

Rationale: The proposed change is to correct a typo on a previously-approved curriculum-change form (i.e., 2014-2015 catalog). The "Management Elective" should read: "Select one of the following courses (3 cr)". It currently reads "Select two...".

One of the motivations for changing the curriculum in the first place was the CBE’s desire to offer students an opportunity to complete a B.S. degree in 120-credits. By creating an HR emphasis and a Management emphasis that each required 7 courses (i.e., 21 credits) beyond the university and CBE requirements students could complete the MHR major with either emphasis in 120-credits. With the typo the Management emphasis would require more credits than the HR emphasis, which was not the intent and not how the change was pitched to faculty, advisors and students. All of our handouts and brochures that were distributed to students and advisors of the new curriculum say "Select one..."

5. Change the curricular requirements of Marketing (B.S.Bus.):

C. PGA Golf Management Option

Bus 103  Introduction to PGA Golf Management (2 cr)
Bus 150  PGA Golf Management I (2 cr)
Bus 251  PGA Golf Management II (2 cr)
Bus 298  Internship (2-4 cr)
Bus 385  PGA Golf Management III (2 cr)
Bus 386  Food & Beverage Hospitality with Lab (4 cr)
Bus 398  Internship (6 cr)
Rec 105  Teaching Golf I (2 cr)
Rec 205  Teaching Golf II (2 cr)
Rec 305  Teaching Golf III (2 cr)

One of the following communication courses (3 cr):
Comm 233  Interpersonal Communication (3 cr)
Comm 235  Organizational Communication (3 cr)
Comm 332  Communication and the Small Group (3 cr)
Comm 335  Intercultural Communication (3 cr)
Comm 410  Conflict Management (3 cr)

Tier 1 Marketing Electives:

One of the following courses (3 cr):
Bus 427  Services Marketing (3 cr)
Bus 495  Product Development and Brand Management (3 cr)

One of the following courses (3 cr):
AgEc 333  Introduction to Sales (3 cr)
Bus 420  Promotional Strategy (3 cr)
Bus 422  Personal Selling and Sales Force Management (3 cr)

One of the following courses (3 cr):
Bus 425  Retail Distribution Management (3 cr)
Bus 426  Marketing Channels Management (3 cr)

One of the following courses (3 cr):
Bus 424  Pricing Strategy and Tactics (3 cr)
Econ 352  Intermediate Microeconomic Analysis (3 cr)*

Students must pass the PGA Player Ability Test

Courses to total 128-130 credits for this degree

*Note: Econ 352 cannot be used to also satisfy the upper-division economics requirement.
**Students must have a 12.0 handicap or better to enter this program. Students must also be a U.S. citizen to be eligible for PGA membership.**

Rationale: The PGA Golf Management Option is an accredited program. A requirement for accreditation is that the curriculum include a minimum of 16 months of internship experience in golf operations; this internship requirement is met by the PGA student completing two summers of Bus 298, two summers of Bus 398, and one fall semester of Bus 398. Increasing the number of credits required in Bus 298 is consistent with the number of hours the student will be devoting to their summer internships.