College of Business
Proposed Catalog Changes
Effective Summer 2017

ACCOUNTING
1. Add and joint list the following courses:

ACCT J421/J521 Accounting Data Analytics (3 cr)
Role of accounting data analytics in the detection and assessment of fraud in an organizational setting. Topics include: definitions and detection of fraud; the data analysis cycle and data analytic and statistical techniques; and the application of these techniques to a variety of types of fraud.
Prereq: ACCT 315

ACCT 521 Accounting Data Analytics (3 cr)
See ACCT J421/J521.

Available via distance: No
Geographical Area: Moscow
Rationale: This course has been offered in the past as Acct 404 and ACCT 404/504 in spring 2017. The course has been well received. The students, accounting faculty, and Accounting Advisory Board members think the course content is relevant and important.

There is no financial impact in adding this course

2. Make the following curricular changes to the Accounting Major (B.S.Bus.):

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 305</td>
<td>Accounting Information Systems</td>
<td>3 cr</td>
</tr>
<tr>
<td>ACCT 315</td>
<td>Intermediate Financial Accounting I</td>
<td>3 cr</td>
</tr>
<tr>
<td>ACCT 325</td>
<td>Intermediate Financial Accounting II</td>
<td>3 cr</td>
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<tr>
<td>ACCT 385</td>
<td>Cost and Management Accounting</td>
<td>3 cr</td>
</tr>
<tr>
<td>ACCT 483</td>
<td>Fundamentals of Federal Taxation</td>
<td>3 cr</td>
</tr>
<tr>
<td>ACCT 492</td>
<td>Auditing and Controls</td>
<td>3 cr</td>
</tr>
<tr>
<td>ACCT 415</td>
<td>Advanced Financial Accounting &amp; Reporting</td>
<td>3 cr</td>
</tr>
<tr>
<td>ACCT 420</td>
<td>Accounting Data Analytics</td>
<td>3 cr</td>
</tr>
<tr>
<td>ACCT 440</td>
<td>Fraud Examination</td>
<td>3 cr</td>
</tr>
<tr>
<td>Accounting Electives chosen from the following (6 cr):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT 415</td>
<td>Advanced Financial Accounting &amp; Reporting</td>
<td>3 cr</td>
</tr>
<tr>
<td>ACCT 420</td>
<td>Accounting Data Analytics</td>
<td>3 cr</td>
</tr>
<tr>
<td>ACCT 440</td>
<td>Fraud Examination</td>
<td>3 cr</td>
</tr>
</tbody>
</table>
ACCT 484  Federal Taxation of Entities  3 cr  
ACCT 530  Accounting for Public Sector Entities  3 cr  
ACCT 585  Estate and Elder Planning  3 cr  
BLAW 420  Commercial Law  3 cr  
BLAW 425  Law of Business Entities  3 cr  

Available via distance: 50% or more of requirements cannot be completed via distance  
Geographical Area: Moscow  
Rationale: This course has been offered in the past as Acct 404 and ACCT 404/504 in spring 2017. The course has been well received. The students, accounting faculty, and Accounting Advisory Board members think the course content is relevant and important.  

There is no financial impact in adding this course.  

Assessment information applying to this course:  

CBE Curriculum Objective 1: Business Knowledge and Environment:  
An ability to describe and explain the:  
a. Environment in which organizational fraud occurs.  
b. Types of fraud which occur in organizations.  
c. Methods of fraud detection and assessment.  

CBE Curriculum Objective 2: Critical and Ethical Thinking Problem-Solving:  
The skills to:  
a. Analyze large quantities of data to detect potential occurrences of fraud.  
b. Determine if potential occurrences of fraud are statistically meaningful.  
c. Apply data analytic and other statistical tools in a practical setting.  

BUSINESS  
1. Add the following course:  

MKTG 431 Marketing Analytics (3 cr)  
Marketing Analytics is concerned with concepts, tools, methods, and applications of modeling and decision making to address important marketing issues such as pricing, segmentation, positioning, market forecasting, new product management and development, sales force management, and promotion planning. The course is aimed at providing students with analytic and interpretive skills needed to make intelligent and critical use of marketing data.  
Prereq: Mktg 421  
Coreq: Stat 431  

Available via distance: No
Geographical Area: Moscow

Rationale: The proposed course was offered for the first time as a Bus 404 (special topics) course in Spring 2016. The course enrollment was 18. The course was well received and student feedback regarding the quality of the course was very positive.

According to the Idaho Department of Labor, the career/occupation identified as Marketing Research Analyst and Marketing Specialist is ranked 9th in their list of “Hot Jobs” for the time period of 2012-2022; it is the only business discipline listed in their top ten list. Hot Jobs are defined as those that, on average, rank highest in three major criteria: abundance of jobs in the Idaho economy, jobs that are growing the fastest within Idaho, and jobs with the highest pay. Note that the Idaho Department of Labor was tasked to carry out an employment analysis in order to assist the governor and the State Board of Education develop policy and strategy to successfully fill high demand career sectors. This analysis yielded the Hot Jobs list. This course provides appropriate training for individuals that wish to pursue the Marketing Research Analyst career.

Enrollment demand for this proposed course is also expected to come from the Department of Statistical Science, which is currently in the process of developing a graduate certificate program in analytics. Inquiries have been received from this department to include this proposed course within their list of restricted electives.

Finally, discussion is currently taking place with regard to creating a new emphasis area, referred to as Marketing Analytics, within the undergraduate marketing degree. As one might expect, this course would be included in the proposed curriculum.

Workload is not expected to increase. When the course was offered as a Bus 404 course during the 2015-2016 academic year, the number of sections of Bus 321 (marketing’s principles course) was concurrently reduced from five sections to four in order to accommodate the marketing analytics course. The course is expected to be taught one semester per academic year (most likely during the spring semester).

Information Sources:
https://www.labor.idaho.gov/wia1/meetings/011316/Tran3_Combined.pdf
https://labor.idaho.gov/publications/edu/Minutes_8-13-12.docx

2. Change the following courses:

**BUS 301 Financial Resources Management (3 cr)**
This course examines the policies and practices involved in the allocation of financial resources in business organizations; develops the tools needed to use financial data for analysis and financial decision making. May involve evening exams.

**Prereq:** Acct 201 and Acct 202; and Stat 251 or Stat 301; and Econ 202 or Econ 272; and Bus 252 or Math 330
Available via distance: No
Geographical Area: Moscow
Rationale: The Finance faculty has re-evaluated what material is needed by students to be successful in this class. The recommended pre-req structure will provide students with sufficient background material and simultaneously improve their ability to take the course and proceed through the finance curriculum in a timely manner. The proposed pre-req structure will also make BUS 301 more accessible to students who wish to take it as part of a minor.

BUS 302 Intermediate Financial Management (3 cr)
Advanced course in managerial finance that addresses more complex issues such as risk in capital budgeting, working capital management, mergers, business failure and reorganization, and lease financing. May involve evening exams.
Prereq: Bus 301; Acct 202; Econ 201 or Econ 272; Bus 252

Available via distance: No
Geographical Area: Moscow
Rationale: The proposed changed to the prerequisites for BUS 301 makes the change in the prerequisites for BUS 302 necessary. In addition, the Finance faculty has re-evaluated what material is needed by students to be successful in BUS 302. The recommended pre-req structure will provide students with sufficient background material and simultaneously improve their ability to take the course and proceed through the finance curriculum in a timely manner.

BUS 310 Leading Organizations and People (3 cr)
Great leaders are made, not born. This course prepares students to effectively acquire and deploy human capital, lead individuals and teams, inspire and motivate people to perform the tasks needed to achieve ambitious goals, and inspire innovation. Includes international and ethical issues. May involve evening exams and presentation practices.
Prereq: Acct 201 or Acct 202, and Bus 190; and Econ 201 or Econ 202 or Econ 272; and Sophomore Standing

Available via distance: No
Geographical Area: Moscow
Rationale: Bus 310 is designed to help students understand how to lead teams and individuals within organizations (e.g., for-profit, non-profit, government). Therefore, the organization and the external environment in which organizations operate provide the context for understanding and applying the leadership-oriented theories. Together, Bus 190 and Acct 201 (two existing prerequisites) provide a useful foundation of knowledge about the financial, human, information and physical resources within organizations; and Econ 201 or Econ 272 (two other existing prerequisites) provide a useful foundation of knowledge about the external environment. Discussions with the Economics faculty and Accounting faculty about the goals of the course lead us to conclude that the knowledge of accounting and economics that students need to succeed in this course
can also be served through successfully completing Accounting 202 and Econ 202 prior to enrolling in Bus 310. Adding these courses as alternative prerequisites provides students some additional flexibility with respect to the timing of their accounting and economics requirements and will likely help transfer students, students double majoring and upper-classmen switching to a CBE major to integrate more seamlessly into the curriculum and still complete the program in a reasonable time period.

The “sophomore standing” requirement was a remnant from when an earlier catalog when the course was numbered as “Bus 290”. The university requirements restrict freshmen from enrolling in upper-division courses without permission, so the “sophomore standing” prerequisite is redundant; and therefore can be dropped without any meaningful change.

**BUS 420 Promotional Strategy**  Integrated Marketing Communications (3 cr)
Marketing management point of view; objectives, methods, strategies, budgets, and measures of effectiveness; campaign management including advertising, public relations, sales promotion, reseller support, personal selling. May involve evening exams. Integrated Marketing Communications (IMC) from a marketing strategy perspective. Application of the IMC planning process and examination of the role of integration to create consistency of strategy using traditional promotion elements (advertising, public relations, sales promotion, reseller support, personal selling) and new media. May involve evening exams.
Prereq: Bus 321

Available via distance: Yes
Geographical Area: Moscow
Rationale: Integrated Marketing Communications (IMC) is the dominant paradigm in the area of promotions. The content of the course has long shifted from focusing solely on traditional promotional mix elements to an integrated, broader approach to marketing communications to keep up with the industry practice (e.g., new media). Changing the title and description will capture the current course content more accurately and will be more relevant to marketing practice today. Employers also describe promotions-related tasks in their job descriptions as IMC. Note that the majority of promotions-related textbooks are currently titled IMC.

**BUS 463 Portfolio Management (3 cr)**
Application of security selection, portfolio theory and construction; financial futures; risk and return in investments; may involve management of actual portfolios.
Prereq: Bus 302
Coreq: Bus 302

Available via distance: No
Geographical Area: Moscow
Rationale: Bus 463 is offered only during the Spring semester. Moving Bus 302 to co-requisite status will remove a scheduling bottleneck for many students. Finance faculty
has re-evaluated what material is needed by students to be successful in BUS 463. The recommended pre-req structure will provide students with sufficient background material and simultaneously improve their ability to take the course and proceed through the finance curriculum in a timely manner.

**BUS 465 Introduction to Market Trading (3 cr)**
Provides students practical experiences in the analysis of financial conditions and markets with the objective of developing trading and risk management strategies. Professional trading analysis software is used. The major topics covered include financial instruments, fundamental and technical analysis of markets, inter-market analysis, and risk management. **Recommended Preparation:** Econ 201 and Econ 202 or Econ 272; and Stat 251. (Fall only)

**Prereq:** Permission
**Coreq:** Bus 302 or Permission

Available via distance: No

Geographical Area: Moscow

**Rationale:** Bus 465 is offered only during the Fall semester. Moving Bus 302 to co-requisite status will remove a scheduling bottleneck for many students. The Finance faculty has re-evaluated what material is needed by students to be successful in BUS 465. The recommended pre-req structure will provide students with sufficient background material and simultaneously improve their ability to take the course and proceed through the finance curriculum in a timely manner. Permission by instructor would be granted to students who have applied and are being accepted for early admittance to the Barker Program.

**BUS 495 Product Development and Brand Management (3 cr)**
See RMat 495.

3. Make the following curricular changes to the **Entrepreneurship Undergraduate Academic Certificate**:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUS 414</td>
<td>Entrepreneurship</td>
<td>3 cr</td>
</tr>
<tr>
<td>BUS 415</td>
<td>New Venture Creation</td>
<td>3 cr</td>
</tr>
</tbody>
</table>

**One of the following accounting courses (3 cr):**

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 482</td>
<td>Enterprise Accounting</td>
<td>3 cr</td>
</tr>
<tr>
<td>ACCT 486</td>
<td>Contemporary Management Accounting Issues</td>
<td>3 cr</td>
</tr>
<tr>
<td>ACCT 582</td>
<td>Enterprise Accounting</td>
<td>3 cr</td>
</tr>
</tbody>
</table>

**Technical electives (3 cr):**

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>AGEC 415</td>
<td>Entrepreneurial Skills in Agribusiness Management</td>
<td>1 cr</td>
</tr>
</tbody>
</table>
AGEC 478  Advanced Agribusiness Management  3 cr
ARCH 475  Professional Practice  3 cr
ARCH 556  Graduate Project  6 cr
ART 410  Professional Practices  2 cr
ART 490  BFA Art/Design Studio  6 cr - Max 12 cr
Bus 353  Application Development  3 cr
BE 478  Engineering Design I  3 cr
BE 479  Engineering Design II  3 cr
BUS 428  Marketing Management  3 cr
BUS 490  Strategic Management  3 cr
CHE 451  Environmental Management and Design  1-16 cr
CHE 452  Environmental Management and Design  1-16 cr
CS 481  CS Senior Capstone Design II  3 cr
ECE 480  EE Senior Design I  3 cr
ECE 481  EE Senior Design II  3 cr
ECE 482  Computer Engineering Senior Design I  3 cr
ECE 483  Computer Engineering Senior Design II  3 cr
FCS 496  Internship: Fashion Business  2-8 cr - Max 8 cr
FS 489  Food Product Development  3 cr
GEOG 340  Business Location Decisions  3 cr
GEOG 540  Business Location Decisions  3 cr
GEOG 360  Population Dynamics and Distribution  3-4 cr - Max 4 cr
GEOG 560  Population Dynamics and Distribution  3-4 cr - Max 4 cr
GEOG 385  GIS Primer  3 cr
ME 410  Principles of Lean Manufacturing  3 cr
ME 426  Mechanical Systems Design II  3 cr
STAT 446/ BUS 446  Six Sigma Innovation  3 cr

Courses to total 12 credits for this certificate

Available via distance:
Geographical Area: Moscow

Rationale: This is an existing course being provided for junior level students at the university. The course is designed to provide a practical experience in developing and implementing information systems applications (apps) for the mobile environment. By adding this course to the Technical Elective list allows more students to become involved in designing an app, testing the usability of the app, and implementing a prototype of the app on a mobile phone. Assessment of the course is with quizzes of the content, performance on creating an app, and presentation to the client of the app.

COLLEGE OF BUSINESS AND ECONOMICS

4. Make the following changes to the General College Requirements for Graduation:

Before proceeding to upper-division work, students majoring in the College of Business and Economics (CBE) must have good academic standing.

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.

Courses completed at a two-year college for transfer into the CBE core or major must be validated before they will be accepted for upper-division course requirements. Validation procedures are established by the faculty members of the CBE department offering these courses. Validation techniques include a proficiency examination, CLEP testing, or successful completion of an additional advanced course in the given field.

Candidates for the B.S.Bus. degree must be accepted officially as majors in the College of Business and Economics for at least their last two semesters before graduation, excluding summer sessions, and complete at least the last 24 credit hours applicable toward their degree during this period.

At least 27 upper division College of Business and Economics credits applied to a B.S. Bus. Degree must be earned in residence on the University of Idaho campus. In addition, at least 12 upper division credit hours of the course requirement in the major must be earned on the UI campus.

All majors require the completion of at least 120 credit hours with the exception of the Marketing, PGA Golf Management Option Major options under Economics, Finance, Management and Human Resources, Management Information Systems, Marketing and Operations Management majors which requires completion of at least 128 credit hours. The required program of study includes: (A) 54-57 credit hours in the CBE Common Requirements, and (B) the major-specific required credit hours in the selected CBE major field. Additional
undesignated electives are included in the 120 required credit hours (or 128 required credit hours in the case of the Marketing, PGA Golf Management options Option major).

**Rationale:** Accredited by the Professional Golfers’ Association (PGA) of America, the PGA Golf Management program at the University of Idaho is one of 18 programs of its kind in the nation and the only PGA Golf Management program in the Pacific Northwest. The accrediting agency has expressed an interest in providing PGA students a wider set of program options which will allow students to customize their program of study to match the needs of different careers within the golf industry. In addition, by expanding the options available to PGA students we expect to increase enrollments in the program which will have a direct effect on UI enrollments.