

**College of Business and Economics  
Proposed Catalog Changes  
Effective Summer 2018**

**ACCOUNTING**

1. Change the following courses:

**Acct 305 Accounting Information Systems (3 cr)**

Role of accounting information systems in effective control of organizations; Topics include: the description and analysis of the accounting cycles and coverage of internal controls, flowcharting, systems analysis and design, including the implementation and evaluation of internal control effectiveness; the role of internal controls in the detection and prevention of fraud; the conceptual design and documentation as well as the practical use of accounting information systems. as they relate to the major systems cycles; revenue, purchases, production, payroll, cash receipts and disbursements. May include evening exams.

**Prereq:** Acct 201 and Acct 202

**Available via distance:** No

**Geographical Area:** Moscow

**Rationale:** The Accounting faculty reviewed the descriptions of the accounting courses to ensure the description is relevant and consistent with the course learning objectives and made revisions based on the review.

The workload of the department will not be affected by the course description changes.

**Acct J415/J515 Advanced Financial Accounting & Reporting (3 cr)**

Accounting and financial reporting for business combinations (including consolidated financial statements), international accounting issues, foreign currency translation, and accounting for partnerships. The course emphasizes the conceptual understanding of accounting for mergers and acquisitions as well as the technical requirements. In-depth coverage of selected topics in financial accounting designed to introduce students to applied research in the technical literature and enhance students' ability to interpret and apply accounting standards promulgated by official standard setting entities. May include evening exams. Additional class meetings, projects, and/or assignments required for graduate credit.

**Prereq:** Acct 325 or Graduate Standing

**Available via distance:** No

**Geographical Area:** Moscow

**Rationale:** The Accounting faculty reviewed the descriptions of the accounting courses to ensure the description is relevant and consistent with the course learning objectives and made revisions based on the review.

The workload of the department will not be affected by the course description changes.

**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~~ application of data analytic

and statistical techniques [to detect different types of frauds](#); and the [use of data analytics techniques in the audit function](#)~~application of these techniques to a variety of types of fraud.~~

**Prereq:** Acct 315

**Available via distance:** No

**Geographical Area:** Moscow

**Rationale:** The Accounting faculty reviewed the descriptions of the accounting courses to ensure the description is relevant and consistent with the course learning objectives and made revisions based on the review.

The workload of the department will not be affected by the course description changes.

### **Acct J486/J586 Contemporary Management Accounting Issues (3 cr)**

[Role of managerial accounting skills in supporting effective analysis and decisions in an organization.](#)

Synthesis of [these](#) managerial accounting skills through case analysis, [as well as](#) written and oral reports; ~~topics~~ [Topics](#) include [the Balanced Scorecard; determining and assigning costs using decision making, divisional performance evaluation, transfer pricing,](#) activity based costing, [budgeting and financial control; enterprise accounting system design and control.](#) ~~theory of constraints, and total quality management. Additional class meetings, projects, and/or assignments required for graduate credit.~~ May include evening exams.

**Prereq:** Acct 385

**Available via distance:** No

**Geographical Area:** Moscow

**Rationale:** The Accounting faculty reviewed the descriptions of the accounting courses to ensure the description is relevant and consistent with the course learning objectives and made revisions based on the review.

The workload of the department will not be affected by the course description changes.

### **Acct 561 Comparative Accounting Theory (3 cr)**

[Seminar on the theory and practice of corporate financial reporting and highlights the development of generally accepted accounting principles. The authoritative accounting literature underlying acceptable accounting choices is examined which will require an effectively researched and communicated resolution to financial reporting issues.](#) ~~Seminar on comparative accounting theory and practice including the role of accounting information in financial markets and the impact of those markets on accounting disclosures; introduction to empirical accounting research, the role of standard setting entities, international harmonization of accounting and auditing standards, globalization of business operations, and fluctuations in currency exchange rates.~~ [May include evening exams.](#) (Fall only)

**Prereq:** ~~Acct 315~~ [Acct 415](#) or **Prereq or Coreq:** [Acct 515](#)

**Available via distance:** No

**Geographical Area:** Moscow

**Rationale:** The Accounting faculty reviewed the descriptions of the accounting courses to ensure the description is relevant and consistent with the course learning objectives and made revisions based on the review.

The workload of the department will not be affected by the course description changes.

**Acct 592 Financial Accounting and Reporting Seminar (3 cr)**

Seminar course designed to strengthen a student's ability to interpret financial statements and their related footnote disclosures through the examination of financial reporting issues from a user's perspective. Discussions also include managers' incentives and ability to exert discretion over reported earnings and the interplay between a company's corporate strategy and its financial reporting policies and practices.~~Accounting for complex modern business transactions including consolidations, partnerships, and financial instruments; students are expected to conduct research in the professional literature and document their findings and conclusions in cases where there may be no authoritative guidance; cases are considered from the perspective of the reporting entity, its auditors, the users of the financial statements and other stakeholders.~~ May include evening exams. (Spring only)

**Prereq:** Acct 415 or **Prereq or Coreq:** Acct 515

**Available via distance:** No

**Geographical Area:** Moscow

**Rationale:** The Accounting faculty reviewed the descriptions of the accounting courses to ensure the description is relevant and consistent with the course learning objectives and made revisions based on the review.

The workload of the department will not be affected by the course description changes.

**BUSINESS**

1. Add the following courses:

**Econ 451 Applied Environmental and Natural Resource Economics (3 cr)**

See AgEc 451.

**Available via distance:** No

**Geographical Area:** Moscow

**Rationale:** We judge the AGECE 451 course to be an acceptable elective course for Economics majors. We are not planning to offer the new course through the College of Business and Economics, but cross-listing it with AGECE 451 will give Econ majors a wider range of elective courses to choose from. Therefore, the addition of this course will not create any additional workload. We have coordinated this cross-listing with the Department of Agricultural Economics and Rural Sociology which is planning to change the pre-reqs for AGECE 451 to match the ones listed on this form.

**Econ 486 Regional Economic Development Theory (3 cr)**

See AgEc 486.

**Available via distance:** No

**Geographical Area:** Moscow

**Rationale:** We judge the AGECE 486 course to be an acceptable elective course for Economics majors. We are not planning to offer Econ 486 through the College of Business and Economics, but cross-listing it with AGECE 486 will give Econ majors a wider range of elective courses to choose from. Therefore, the addition of this course will not create any additional workload. We have coordinated this cross-listing with the

Department of Agricultural Economics and Rural Sociology which is planning to change the pre-reqs for AGEC 486 to match the ones listed on this form.

2. Change the following courses:

**Bus 252 Introduction to Business Analytics (3 cr)**

Introduction to business analytics 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 143 or](#) Math 160 or Math 170 or Math 175 or Math 275

**Available via distance:** No

**Geographical Area:** Moscow

**Rationale:** The proposal to change in prerequisites is a result of a change to the CBE core requirements outlined in a change to curriculum requirements proposal that was submitted along with this proposal. The rationale for those changes (i.e., to allow Math 143 to fulfill the college math requirements) are repeated below:

The primary reason for the proposed change (to the college core requirements) is to address challenges that result from the sequencing of prerequisites through the core curriculum (i.e., Math 160 is a prerequisite to Bus 252; Bus 252 is a prerequisite to OM 370 and MIS 350; OM 370 and MIS 350, among others, are prerequisites to Bus 490), and the fact that many students arrive at the university with math-preparation levels that prevent them from taking Math 160 until after taking Math 108 and then Math 143. The result is often a longer time to graduation for many students. Therefore, we made the decision to rethink the way that we teach the concepts in Bus 252, OM 370, MIS 350 and other courses (in the majors) working from a foundation of Math 143 rather than a foundation of Math 160.

**EMBA 512 The External Context of Business (3 cr)**

**Examines** [This course examines](#) the economic, social, technological, legal, and competitive environments [in which organizations operate](#) ~~of business~~, with emphasis on the interfaces between business, society, and the natural environment ~~and the challenges and opportunities these interfaces create~~. [Frameworks and tools for analyzing this complex organizational context will be introduced, with special attention given to how this context creates opportunities and risks for today's organizations.](#)

**Available via distance:** No

**Geographical Area:** CDA

**Rationale:** The course description is being changed so that it better communicates the content of the course in a way that the executive student enrolled or considering to enroll in the EMBA program will understand its value in relation to the student's work responsibilities and advancement potential. This change does not impact the workload associated with delivering this course.

**EMBA 516 Strategic Business Communication (1 cr)**

~~Delivery of strategic messages to internal and external audiences; cross-cultural communication.~~ The ability to communicate well is an essential component of effective leadership. This course develops the student's ability to communicate important organizational messages effectively to both internal and external audiences with the goal of becoming a better leader.

**Available via distance:** No

**Geographical Area:** CDA

**Rationale:** The course description is being changed so that it better communicates the content of the course in a way that the executive student enrolled or considering to enroll in the EMBA program will understand its value in relation to the student's work responsibilities and advancement potential. This change does not impact the workload associated with delivering this course.

**EMBA 521 Strategy Formulation and Execution (2 cr)**

~~Formulation and implementation of competitive strategies to identify, build and leverage core competencies in an uncertain, competitive, and ambiguous environment. Theory and practice of strategy implementation and execution. Emphasizes assessing the alignment of strategy with action throughout the organization as well as strengthening linkages through business process design and measurement.~~ This course explores concepts, tools and frameworks that the student can use to develop and implement effective business level strategies. The course examines what strategy is and considers in detail how an organization builds a sustainable competitive advantage. The course also examines the keys to successfully implementing strategy in an integrated fashion across the entire organization.

**Prereq:** EMBA 512

**Available via distance:** No

**Geographical Area:** CDA

**Rationale:** The course description is being changed so that it better communicates the content of the course in a way that the executive student enrolled or considering to enroll in the EMBA program will understand its value in relation to the student's work responsibilities and advancement potential. This change does not impact the workload associated with delivering this course.

**EMBA 531 ~~Mass Media and~~ Crisis Communication (1 cr)**

~~Mass media interviews and message strategies; risk and crisis communication.~~ Crises are a part of organizational life that require effective communication to internal and external stakeholders. This course addresses the elements of crisis communication planning and management as well as developing communication tactics for a range of audiences.

**Prereq:** EMBA 516

**Available via distance:** No

**Geographical Area:** CDA

**Rationale:** The course description is being changed so that it better communicates the content of the course in a way that the executive student enrolled or considering to enroll in the EMBA program will understand its value in relation to the student's work

responsibilities and advancement potential. A prerequisite of the first EMBA business communication course is being added to highlight that this course builds on the foundation communication skills developed in EMBA 516. Neither of these changes impact the workload associated with delivering this course.

#### **EMBA 534 Managing and Leading Change (1 cr)**

~~Examines how to lead transformational change and manage mid level organizational change through personal and project initiatives.~~ This course prepares the student to lead change within his or her organization by examining both the processes needed to bring about effective change as well as the individual leadership abilities needed to lead these change efforts. The course also examines how to build adaptable and agile organizations that are predisposed to embrace (rather than resist) change.

**Available via distance:** No

**Geographical Area:** CDA

**Rationale:** The course description is being changed so that it better communicates the content of the course in a way that the executive student enrolled or considering to enroll in the EMBA program will understand its value in relation to the student's work responsibilities and advancement potential. This change does not impact the workload associated with delivering this course.

#### **EMBA 535 Decision ~~Analysis~~Analytics (3 cr)**

~~Theory and practice of decision making under uncertainty and risk in individual and multi-person settings.~~ Managers need to make timely and effective decisions, and data drives decisions. This course examines the behavioral and strategic aspects of decision making under uncertainty and risk, and under conditions of small and large data flows. Students will develop a multi-disciplinary toolkit that will help to manage the risk in decision making, improve an organization's effectiveness, and gain competitive advantage.

**Available via distance:** No

**Geographical Area:** CDA

**Rationale:** The course title and description are being changed so that they better communicate the content of the course in a way that the executive student enrolled or considering to enroll in the EMBA program will understand its value in relation to the student's work responsibilities and advancement potential. This change does not impact the workload associated with delivering this course.

#### **EMBA 542 Negotiation and Conflict Management (2 cr)**

~~Theory and practice of negotiation and dispute resolution.~~ This course examines the concepts and theories that underpin effective negotiation and conflict resolution. It emphasizes practical application of theory through selected readings and a series of simulations. The course will develop students' negotiation and conflict resolution skills so that they can more effectively negotiate positive outcomes for themselves and their organizations.

**Prereq:** EMBA 535

**Available via distance:** No

**Geographical Area:** CDA

**Rationale:** The course description is being changed so that it better communicates the content of the course in a way that the executive student enrolled or considering to enroll in the EMBA program will understand its value in relation to the student's work responsibilities and advancement potential. This change does not impact the workload associated with delivering this course.

### **EMBA 545 Capstone Integrative ~~Business~~ Analysis (1-3 cr, max 3)**

~~All EMBA students must complete a project or business case designed in consultation with faculty prior to graduation. The purpose of the project or case is to integrate and synthesize topics learned in the EMBA program.~~ Students, working in consultation with a faculty mentor, design and complete a customized project that applies and integrates concepts from across multiple EMBA courses to achieve advanced learning in an area of particular interest or need of the student. Projects can be related to the student's organizational responsibilities, but do not have to be.

**Prereq:** EMBA 509, EMBA 512, EMBA 514, EMBA 516, EMBA 517, EMBA 521, EMBA 524, EMBA 525, and EMBA 522, ~~and EMBA 534~~

**Available via distance:** No

**Geographical Area:** CDA

**Rationale:** The title is being changed to better communicate that this course is intended to serve as the capstone to the student's EMBA experience. The word 'business' is being dropped as some EMBA students work in governmental and nonprofit organizations. The course description is being changed so that it better communicates the content of the course in a way that the executive student enrolled or considering to enroll in the EMBA program will understand its value in relation to the student's work responsibilities and advancement potential. EMBA 534 is being dropped from the list of prerequisites because EMBA 534 will now be delivered later in the student's program. This change does not impact the workload associated with delivering this course.

### **MHR 311 Introduction to Management (3 cr)**

~~Organization, planning,~~ Planning, organizing resources, leadership, and control in small organizations, large businesses, family businesses and start-ups; evolution of philosophies of management, decision making, motivation, human relations, and communication; organizational behavior and theory; history and present management practices, showing interrelationships between the needs and expectations of the individual, the organization, and society. May involve evening exams.

**Available via distance:** Yes, Summer Session only

**Geographical Area:** Moscow

**Rationale:** The focus of this course is and will continue to be helping students develop a better understanding of the four basic functions of management: planning, organizing resources, leading and controlling processes. The changes to the description are designed to make it clear to potential students that these management principles can be (and should be) applied to all types of organizations, including small businesses, large businesses, family businesses, startups and others. For students who are attracted to starting their own business the new description highlights the benefits of studying management principles and practices that are needed to sustain and grow a business

after the start-up phase. The university offers courses to help an entrepreneur bring an idea to the start-up phase (e.g., ENTR 414, ENTR 415). This course would be a valuable elective for students who take these courses to identify skills and knowledge needed to sustain and then grow the new business.

For students who are interested in working in an existing small business and or family business the new description highlights the fact that the practices and principles of management apply in those situations as well. In addition, the College of Business and Economics is proposing to add a new Entrepreneurship and Small Business Management emphasis to the Management and Human Resources major to help attract students who may not otherwise see the value to their existing family or small business of seeking a four-year degree. This course is a proposed requirement in that new emphasis (See separate Form B, proposed new Entrepreneurship and Small Business Management emphasis in the Management and Human Resources degree).

### **Mktg 422 ~~Personal Selling and Sales Force~~ Management (3 cr)**

~~Personal Selling including prospecting, approaching customers, consultative sales presentations, closing techniques, and servicing the sale.~~ Sales Management ~~including~~ includes recruiting, selecting, training, compensating, motivating, supervising, and directing selling efforts. May involve evening exams.

**Prereq:** Mktg 321

**Available via distance:** No

**Geographical Area:** Moscow

**Rationale:** The proposed name change is to bring the course title in line with topics used within the course. Additionally most textbooks for this course use the title "Sales Management". The course title would also match how similar courses are titled at other institutions.

AgEcon currently delivers AgEcon 333 Introduction to Sales, which focuses more on the personal selling process. Rather than offer redundant material, we will continue to focus on the sales management in MKTG 422 and AgEcon will emphasize the personal selling process in AgEcon 333. This was discussed with the instructor for AgEcon 333, Aaron Johnson in Spring 2017.

### **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 or Stat 431

~~**Coreq:** Stat 431~~

**Available via distance:** No

**Geographical Area:** Moscow

**Rationale:** The proposed change is originating from the Statistics group and is supported by the marketing faculty. The issue some students from Statistics are having is that they

may have already taken STAT 431, and are unable to take this course because of the MKTG 421 prerequisite. Statistics students who have taken STATS 431 would have completed the analytics portion found in MKTG 421 in the last one third of STATS 431, and would be sufficiently prepared to complete MKTG 431.

3. Make the following curricular changes to the **Business Minor**:

ACCT 201	Introduction to Financial Accounting	3 cr
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**One of the following (3-4 cr):**

ECON 201	Principles of Macroeconomics	3 cr
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ECON 202	Principles of Microeconomics	3 cr
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ECON 272	Foundations of Economic Analysis	4 cr
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**Three or more of the following (9 cr):**

FIN 301	Financial Resources Management	3 cr
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MHR 311	Introduction to Management	3 cr
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MKTG 321	Marketing	3 cr
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MIS 350	Managing Information	3 cr
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OM 378	Project Management	3 cr
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ENTR 414	Entrepreneurship	3 cr
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**Business Electives (6 cr):**

<del>BUS</del>	Upper-Division Business <a href="#">Discipline</a> Electives ( <a href="#">upper division courses from any of the following prefixes: BUS, ENTR, FIN, MHR, MIS, MKTG, OM</a> )	6 cr
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OR

BUS 190	Integrated Business and Value Creation	3 cr
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AND

<del>BUS</del>	Upper-Division <a href="#">Discipline</a> Business Elective ( <a href="#">an upper division course from any of the following prefixes: BUS, ENTR, FIN, MHR, MIS, MKTG, OM</a> )	3 cr
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**Courses to total 21 credits for this minor**

**Distance Education:** 50% or more but less than 100% of requirements can be completed via distance

**Geographical Area:** Moscow

**Rationale:** In the spring of 2017, the department of business introduced 6 new course prefixes (ENTR, FIN, MHR, MIS, MKTG, OM) and dispersed business courses across these six new prefixes based on the discipline that the course most closely aligned with. A few courses remained with the BUS prefix. When this change was voted on by the department, it was with the understanding that affected curriculum would be automatically updated. While the required courses in the Business minor were automatically updated (e.g., Bus 301 automatically updated to FIN 301), the requirement that business minor students take one or two upper division electives was not. Hence, the dividing of courses across all the new prefixes meant that most business

courses did not meet the catalog description for upper division business electives because they no longer had the BUS prefix. The proposed change here simply corrects that, by allowing students to select their upper division business electives from among all of the business disciplines courses.

4. Make the following curricular changes to the **International Business Minor**:

FIN 381	International Finance	3 cr
<del>BUS 390</del>	<del>Integrated Topics in Business</del>	<del>3 cr</del> <del>Max 6 cr</del>
MKTG 482	International Marketing	3 cr
ECON 446	International Economics	3 cr
POLS 237	Introduction to International Politics	3 cr

**One of the following courses or another approved elective (3 cr):**

ECON 447	International Development Economics	3 cr
FLEN 307	Institutions of the European Union	3 cr
<a href="#">MHR 418</a>	<a href="#">Managing Organization Design and Leading Changes</a>	<a href="#">3 cr</a>
POLS 440	International Organizations & International Law	3 cr

**Distance Education:** 50% or more but less than 100% of requirements can be completed via distance

**Geographical Area:** Moscow

**Rationale:** Bus 390 served as a capstone course but is no longer offered. Bus 490 is the capstone course for all CBE majors.

PolS 237 has always been in the International Business Minor and was inadvertently missed.

Mhr 418 includes a substantial amount of international content directed at helping students better understand how to design organizations and lead change; challenges that are particularly relevant in an increasingly global and connected management environment.

5. Make the following curricular changes to the **Major in Marketing, Entrepreneurship Emphasis** (B.S.Bus.):

**B. Entrepreneurship Emphasis**

One 300-400 level CBE course 3 cr

300-400 level CBE: A CBE, Statistics, or Mathematics course, excluding [FinBUS 301](#), [MHRBUS 311](#), [MKTGBUS 321](#), [MISBUS 350](#), [OMBUS 370](#).

ACCT 482	Enterprise Accounting	3 cr
ENTR 414	Entrepreneurship	3 cr
ENTR 415	New Venture Creation	3 cr

**Tier 1 Marketing Electives:**

**Three credits of the following courses (3 cr):**

MKTG 420	Integrated Marketing Communications	3 cr
MKTG 422	Personal Selling and Sales Force Management	3 cr

MKTG 424	Pricing Strategy and Tactics	3 cr
MKTG 425	Retail Distribution Mgmt	3 cr
MKTG 426	Marketing Channels Management	3 cr
MKTG 427	Services Marketing	3 cr
BUS 429	Vandal Solutions	1-6 cr - Max 6 cr
MKTG 482	International Marketing	3 cr
MKTG 495/ RMAT 495	Product Development and Brand Management	3 cr

**Entrepreneurship Practicum/Internship/Vandal Solutions (3 cr):**

<del>MKTG 398</del> <sup>BUS</sup> <del>398</del>	Internship	1-3 cr - Max 6 cr
BUS 429	Vandal Solutions	1-6 cr - Max 6 cr

**Courses to total 120 credits for this degree**

**Distance Education:** 50% or more but less than 100% of requirements can be completed via distance

**Geographical Area:** Moscow

**Rationale:** The Marketing major with Entrepreneurship Emphasis requires three credits to be completed within the “Entrepreneurship Practicum/Internship/Vandal Solutions” section. Here students can complete three internship credit hours to fulfill this requirement.

Starting the 2017-18 calendar year, many Department of Business courses were updated with prefixes belonging to their specific areas. While the marketing classes within this emphasis updated with the prefix change, the internship portion still shows a BUS prefix (Bus 398). The change shown in the curriculum portion above updates the prefix from BUS to MKTG for the internship, as the internship requirement is marketing in nature.

Since the major was introduced in 2011, the internship portion of Marketing major with Entrepreneurship Emphasis has been managed by the Marketing Area Coordinator. Students fulfilling the requirement with an internship have sought and completed marketing internships with an entrepreneurial orientation, thus updating the prefix to show MKTG would support the nature of the internship being completed. Additionally, employers may see value in students taking an internship that is more directed towards their major.

Within the section where three credits in a “One 300-400 level CBE course” are required, the prefixes for the business courses were not updated. The correct prefixes for Fin, MIS, MKTG, OM, and MHR are included.

The correct course number for the MHR 310 is also updated in this section, as students pursuing a BS Business course already complete this course. The course cannot be used again for program requirements.

6. Make the following changes to the **General College Requirements for Graduation:****A. CBE Common Requirements:****Communication (5 cr):**

COMM 101	Fundamntls Public Speaking	2 cr
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**One of the following (3 cr):**

ENGL 207	Persuasive Writing	3 cr
ENGL 208	Personal & Exploratory Writing	3 cr
ENGL 313	Business Writing	3 cr
ENGL 317	Technical Writing	3 cr
PHIL 201	Critical Thinking	3 cr

**Mathematics and Statistics (6-7 cr):****One of the following courses (3-4 cr):**

<a href="#">MATH 143</a>	<a href="#">Pre-calculus Algebra and Analytic Geometry</a>	<a href="#">3 cr</a>
MATH 160	Survey of Calculus	4 cr
MATH 170	Analytic Geometry and Calculus I	4 cr
MATH 175	Analytic Geometry and Calculus II	4 cr
MATH 275	Analytic Geometry and Calculus III	3 cr

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

STAT 251	Statistical Methods	3 cr
STAT 301	Probability and Statistics	3 cr

**Economics (7-9 cr):**

ECON 201	Principles of Macroeconomics	3 cr
	AND	

ECON 202	Principles of Microeconomics	3 cr
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OR

ECON 272	Foundations of Economic Analysis	4 cr
	AND	

ECON	Upper-Division Economics Elective	3 cr
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**Humanities (3 cr):**

PHIL 208	Business Ethics	3 cr
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**Accounting and Business Law (9 cr):**

ACCT 201	Introduction to Financial Accounting	3 cr
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ACCT 202	Introduction to Managerial Accounting	3 cr
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BLAW 265	Legal Environment of Business	3 cr
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**Integrated Business Core (24 cr):**

BUS 190	Integrated Business and Value Creation	3 cr
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BUS 252	Introduction to Business Analytics	3 cr
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MHR 310	Leading Organizations and People	3 cr
FIN 301	Financial Resources Management	3 cr
MKTG 321	Marketing	3 cr
MIS 350	Managing Information	3 cr
OM 370	Process Management	3 cr
BUS 490	Strategic Management	3 cr

#### **B. Requirements in Major (major-specific required credits)**

**Distance Education:** 50% or more but less than 100% of requirements can be completed via distance

**Geographical Area:** Moscow

**Rationale:** The primary reason for this proposed change is to address challenges that result from the sequencing of prerequisites through the core curriculum (i.e., Math 160 is a prerequisite to Bus 252; Bus 252 is a prerequisite to OM 370 and MIS 350; OM 370 and MIS 350, among others, are prerequisites to Bus 490), and the fact that many students arrive at the university with math-preparation levels that prevent them from taking Math 160 until after taking Math 108 and then Math 143. The result is often a longer time to graduation for many students. Therefore, we made the decision to rethink the way that we teach the concepts in Bus 252, OM 370, MIS 350 and other courses (in the majors) working from a foundation of Math 143 rather than a foundation of Math 160.