Business

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To find faculty & staff phone numbers and email addresses, please consult the University Directory (http://www.dixie.edu/directory/directory.php).

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Program Description
The vision of the Dixie State University business program is to be a business school that students seek out for a quality education, hands-on experiences, and close student-faculty relationships in an environment that promotes the highest standards of professionalism and integrity. One step toward this goal was the founding of the Institute for Business Integrity in 2006. The Institute is chaired by Dr. Robert Huddleston, accounting faculty member and past president of DSU. Under his able leadership, ethics has been integrated throughout the curriculum and a series of ethics-related seminars is provided to students and the community. These seminars feature prominent business leaders from around the region.

Core to our success is our faculty. Unlike large research institutions, the mission of the Udvar-Hazy School of Business focuses on teaching. The result is that DSU students have greater access to full-time faculty than at most major universities. Almost all of our full-time business school faculty hold earned doctorate degrees, most have extensive business experience, and all maintain their professional competencies through ongoing research and/or pedagogical innovation.

Opportunities for practical learning are provided by a faculty rich in global business experience. DSU business students have been involved in providing small business training to students at a school for the deaf and blind in Russia, delivering computer equipment to students in Ecuador, consulting with the local dinosaur museum, providing volunteer tax assistance to students and local residents, and participating in any number of marketing and operations management projects for local businesses. Working with the Dixie Business Alliance (DBA), DSU business students have the opportunity to observe and work with local business startups.

A glimpse of the accomplishments of DSU Business students reflects well on the quality of the programs. For example, seniors consistently place in the top 10 in an international strategy competition (among over 200 participating institutions from around the world). In addition, DSU students in DECA and PBL clubs consistently rank very high in state and national business competitions.

What is the study of Business?
Business students study specific areas of business, which include accounting, leading to careers at accounting firms, local firms and governmental agencies; finance, leading to careers in such areas as banking, brokerage activities and investment, and positions as financial analysts in industry; management, leading to jobs in various areas of management in business, government and other institutions; and marketing, leading to positions in sales, advertising, retailing, and distribution.

Mission
The mission of the Udvar-Hazy School of Business at Dixie State University is to prepare its students for successful employment, advanced learning, and service to community. We are committed to providing an environment that embraces experiential learning, stimulates academic excellence, and incorporates ethical considerations.

Baccalaureate Programs
The Business Administration bachelor’s degree at Dixie State University is directed toward students who are seeking a general business degree. Training is provided in four basic areas of business: Accounting, leading to careers at CPA firms, local firms, and governmental agencies; Finance, leading to careers in such areas as banking, brokerage activities, and investment, and positions as financial analysts in industry; Management,
leading to jobs in various areas of management in business, government and other institutions; and Marketing, leading to positions in sales, advertising, retailing, distribution, etc. This degree would be especially appropriate for students who want to manage small businesses or become entrepreneurs. The degree is also an excellent choice for students wishing to pursue a Master of Business Administration degree. Emphases are available in Accounting, Finance, and Management Information Systems.

**Program Goals**

1. Provide students with core business knowledge and skills that enable attainment of advanced business degrees and success in a rapidly changing, competitive environment.
2. Develop students’ awareness of analytical and decision-making skills regarding business ethics.
3. Establish partnerships with the community and alumni to produce an education that responds to local, global, and industry needs which affords valuable, applied learning opportunities, and community engagement.
4. Employ highly qualified faculty members who foster open, innovative, analytical, and student-focused learning environments. Support academically and professionally active faculty who model continuous improvement in their practice and service.

**Course Prefixes**

- BUS, CIS, COMP, ECON, FIN, MAN, MGMT, MKTG, MILS, MIS, OPER, STAT

**Facilities**

The Business program is housed in a modern, student-friendly building equipped with the latest technology available.

**Clubs**

DSU students in Collegiate DECA and Phi Beta Lambda (PBL) clubs consistently place far above the national average in state, national and international business competitions. A glimpse at the accomplishments of our students reflects well on the quality of the programs. For example, the seniors consistently place in the top 10 in an international strategy competition (among over 200 participating institutions from around the world).

**Accreditation**

The Business program is accredited through the Accreditation Council of Business Schools and Programs (ACBSP).

**Computer Requirement**

Students in Business programs are required to have their own personal computer for use throughout their degree program. Laptop computers are recommended, and all computers must be capable of running specialized business applications required in various courses, as well as Microsoft Office Suite.

**Degrees and Certificates**

**Bachelor’s Degrees**

- Bachelor of Science in Business Administration (catalog.dixie.edu/programs/business/bachelor_of_science_in_business_administration)  
  - Accredited by the Accreditation Council for Business Schools and Programs (ACBSP)
- Bachelor of Science in Business Administration - Accounting Emphasis (catalog.dixie.edu/programs/business/bachelor_of_science_in_business_administration_accounting_emphasis)  
  - Accredited by the Accreditation Council for Business Schools and Programs (ACBSP)
- Bachelor of Science in Business Administration - Management Information Systems Emphasis (catalog.dixie.edu/programs/business/bachelor_of_science_in_business_administration_management_information_systems_emphasis)  
  - Accredited by the Accreditation Council for Business Schools and Programs (ACBSP)
- Bachelor of Science in Information Systems and Analytics (catalog.dixie.edu/programs/business/bachelor_of_science_in_information_systems_and-analytics)  
  - In accreditation candidacy with the Accreditation Council for Business Schools and Programs (ACBSP)
- Bachelor of Arts/Science in Integrated Studies - Management Emphasis BA/BS (catalog.dixie.edu/programs/interdisciplinaryartsandsciences/bachelor_of_sciencebachelor_of_arts_in_integrated_studies__business_emphasis)  
  - Not accredited by the Accreditation Council for Business Schools and Programs (ACBSP)
- Bachelor of Arts/Science in Integrated Studies - Management & Operations Emphasis BA/BS (catalog.dixie.edu/programs/interdisciplinaryartsandsciences/bachelor_of_sciencebachelor_of_arts_in_integrated_studies__management__operations_emphasis)  
  - Not accredited by the Accreditation Council for Business Schools and Programs (ACBSP)
• Bachelor of Arts/Science in Integrated Studies - Marketing Emphasis BA/BS (catalog.dixie.edu/programs/interdisciplinaryartsandsciences/bachelor_of_sciencebachelor_of_arts_in_integrated_studies__marketing_emphasis)
  • Not accredited by the Accreditation Council for Business Schools and Programs (ACBSP)

Associate’s Degrees

• Associate of Applied Science in General Marketing (catalog.dixie.edu/programs/business/associate_of_applied_science_in_general_marketing)
  • Accredited by the Accreditation Council for Business Schools and Programs (ACBSP)

• Associate of Applied Science in General Technology - Business Emphasis (catalog.dixie.edu/programs/physicalsciences/associate_of_applied_science_in_general_technology__business_emphasis)
  • Not accredited by the Accreditation Council for Business Schools and Programs (ACBSP)

• Associate of Applied Science in Operations Management (catalog.dixie.edu/programs/business/associate_of_applied_science_in_operations_management)
  • Not accredited by the Accreditation Council for Business Schools and Programs (ACBSP)

• Associate of Science in Business (catalog.dixie.edu/programs/business/associate_of_science_in_business)
  • Accredited by the Accreditation Council for Business Schools and Programs (ACBSP)

Minors

• Economics Minor (catalog.dixie.edu/programs/business/minor_in_economics)
• Management Minor (catalog.dixie.edu/programs/business/minor_in_management)
• Marketing Minor (catalog.dixie.edu/programs/business/minor_in_marketing)

Certificates

• eMarketing Certificate (on hiatus)
• Entrepreneurship Certificate (catalog.dixie.edu/programs/business/entrepreneurship_certificate)
• General Marketing Certificate (catalog.dixie.edu/programs/business/general_marketing_certificate)
  • Accredited by the Accreditation Council for Business Schools and Programs (ACBSP)
• Retail Management Certificate (catalog.dixie.edu/programs/business/retail-management-certificate)

Business Career Information

Career Strategies

• In addition to the required coursework in business, students can do the following to enhance their career opportunities:
  • Gain relevant experience through internships or related part-time employment
  • Develop good writing and oral communication skills
  • Develop strong interpersonal skills
  • Develop strong computer application skills
  • Develop analytical, critical thinking, and problem solving skills
  • Maintain a high grade point average and consider pursuing an advanced degree

Career Opportunities

Business Administration graduates are in high demand in a variety of industries because they typically develop transferable skills in critical thinking, problem diagnosis and solving, quantitative and analytical skills, and abstract thinking. Depending on the emphasis a student selects, a brief sampling of possible careers includes:

• Banking / Investment Banking
• Consulting
• Corporate and Public Finance
• Entrepreneur
• Human Resource Management
• Insurance
• Management
• Marketing
• Money Management
• Personal Financial Planning
• Real Estate
• Sales

Students with an emphasis in Management Information Systems also have these career options:

• Database Administration
• Education/Training
• Network Administration
• Systems Development
• Technical Support
• Web Administration
• Consulting

Students with an emphasis in Finance or Finance Degree also have these career options:

• Banking/Investment Banking
• Consulting
• Corporate and Public Finance
• Insurance
• Management
• Money Management
• Personal Financial Planning
• Real Estate

Job Outlook

Workers in management, business, and financial occupations plan and direct the activities of business, government, and other organizations. Their employment is expected to increase 8% (about average for all careers) from 2014 to 2024. Employment of computer and information systems managers is expected to grow 18% between 2010 and 2020, which is about average for all occupations.

Salary Range

The median annual wage for business and financial occupations was $65,710 in May 2015, however, earning potential varies by industry and position. For salary information by occupation, visit the Occupational Outlook Handbook on the Bureau of Labor Statistics website (https://www.bls.gov/ooh).

Business: Accounting

Job Outlook*

In May 2015, employment for accountants and auditors was projected to grow 11% from 2014 to 2024, faster than average. In the current growing overall economy, a strong demand for accountants and auditors is expected.

Salary Range*

The median annual wage for accountants and auditors was $67,190 in May 2015. The lowest 10 percent earned less than $41,400, and the highest 10 percent earned more than $118,930.

Business: Finance

Job Outlook*

Employment for financial analysts is projected to grow 12% from 2014 to 2024, faster than average. For that of financial specialists, a 10% growth is expected for the same decade.

Salary Range*

The median annual wage for financial analysts in May 2015 was $80,310. The lowest 10 percent earned less than $49,450, and the highest 10 percent earned more than $160,760. The median annual wage for financial specialists was $67,740 in the same year.

**Student Learning Outcomes**

1. A working level knowledge of the core functional areas of business:
   a. Students will demonstrate a working level knowledge of core business functions in accounting, economics, finance, information systems, international business, legal and social environment, marketing, and management.
   b. Students will analyze a complex business situation, identify relevant functional business issues and suggest viable courses of action.

2. The ability to apply higher levels of critical thinking:
   a. Students will analyze a complex business situation, utilize qualitative and quantitative analysis, and synthesize to develop sound alternatives for action.

3. The interpersonal and communication skills necessary to succeed in business:
   a. Students will deliver professional quality oral presentations.
   b. Students will prepare professional quality written presentations.
   c. Students will identify the essential elements of successful teamwork and will reflect upon their competency and experience in applying them.

4. The ability to identify and resolve ethical issues:
   a. Students will analyze a complex business situation, identify relevant ethical issues, and suggest ethical courses of action.

**Accounting Courses**

**ACCT 1010. Applied Business Accounting. 2 Hours.**
For non-accounting majors, introduces basic bookkeeping practices through the complete accounting cycle for hospitality and service companies. FA, SP.

**ACCT 2010. Financial Accounting. 3 Hours.**
Required of students pursuing majors and emphases in the School of Business, and open to other interested students. Introduces basic concepts of financial accounting, covering complete accounting cycle for service and merchandise companies, including depreciation, accounts receivable, and inventory. **COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Understand the role of accounting in society and business. 2. Identify the components of the basic financial statements, including the Balance Sheet, Income Statement, Retained Earnings Statement and Statement of Cash flows. 3. Process accounting information by applying the concepts of debit and credit using journals and ledgers. 4. Apply the revenue and expense recognition principles and prepare basic financial statements by completing all of the steps in the accounting cycle. 5. Account for the major types of transactions affecting cash; inventory; accounts and notes receivable including bad debt and interest computations; long-term assets including the acquisition, disposition and depreciation of these assets; and current and long-term liabilities. 6. Identify internal control procedures to protect business assets and the reporting of fraudulent financial information. 7. Identify the characteristics of the various forms of business. 8. Judge ethics in business and accounting and their effect on society. FA, SP, SU.

**ACCT 2020. Managerial Accounting. 3 Hours.**
Required of students pursuing majors and emphases in the School of Business, and open to other interested students. Introduction to managerial accounting principles, including product costing, cost-volume profit analysis, profit planning, capital budgeting, and financial statement analysis. **COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Identify and give examples of each of the three basic manufacturing cost categories. Compute variances in each of the three cost categories. 2. Prepare income statements for a merchandising company using the traditional and contribution formats. 3. Explain how variable costing differs from absorption costing and compute unit product costs under each method; including the use of cost-volume-profit relationships in variable costing. 4. Understand why organizations budget and the processes they use to create budgets. 5. Compute return on investment (ROI) and residual income and show how changes in sales, expenses, and assets affect ROI and residual income. 6. Evaluate the acceptability of an investment project using the net present value and the internal rate of return methods. 7. Prepare a statement of cash flows using the indirect method to determine the net cash provided by operating activities. 8. Compute and interpret financial ratios that would be useful to stakeholders. Prerequisites: ACCT 2010 and CIS 2010. FA, SP, SU.

**ACCT 3000. Accounting for Management. 4 Hours.**
Covers basic concepts and principles of financial and managerial accounting, focusing on the complete accounting cycle for service and merchandise companies, including depreciation, accounts receivable, inventory, product costing, cost-volume-profit analysis, profit planning, capital budgeting, and financial statement analysis. Does not fulfill pre-Business or pre-Accounting requirements. Prerequisite: CIS 2010. Offered based upon sufficient student need.

**ACCT 3005. Accounting Essentials Boot Camp. 1 Hour.**
The one-credit Accounting 3005, Accounting Essentials Boot Camp, course has been designed to help students develop a sufficient working knowledge of the Accounting Cycle to prepare them for the more in-depth study of the Accounting Cycle featured in Intermediate I (Accounting 3010). **COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Demonstrate their understanding of the concepts and principles of accounting, including revenue recognition, accounting changes and error correction, and financial statement analysis. Course fee required. Prerequisites: ACCT 2010 (Grade B+ or higher) within two years of enrollment in this course; AND ACCT 2020; AND Advanced standing. FA, SP.

**ACCT 3010. Intermediate Accounting I. 3 Hours.**
Required of students pursuing a degree or emphasis in Accounting. Covers conceptual framework of accounting; reviews the accounting process; reviews accounting statements including the income statement, balance sheet, and statement of cash flows, and includes an in-depth coverage of revenue recognition, accounting changes and error correction, and financial statement analysis. Course fee required. Prerequisites: ACCT 2010 (Grade B+ or higher) within two years of enrollment in this course; AND ACCT 2020; AND Advanced standing. FA, SP.
ACCT 3020. Intermediate Accounting II. 3 Hours.
Required of students pursuing a degree or emphasis in Accounting. Covers accounting for current and long-term assets, including accounts receivable, inventories, operating assets, and investments; accounting for current and long-term liabilities, including contingent liabilities, debt securities, and leases; and accounting for equity transactions, including capital stock issuance and reacquisition, stock rights and options, and dividends. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Solve present value problems to determine, bond price, lease payment, and pension obligations. 2. Identify and determine the costs included in initial valuation of property, plant and equipment, including self-constructed assets and those acquired through exchange. 3. Compare different depreciation methods, including activity methods, straight-line methods, and decreasing-charge methods and explain the accounting related to asset impairment and gain/loss contingency. 4. Apply the methods of bond discount and premium amortization, including effective interest method and straight-line method. 5. Identify and account for operating and capitalization methods of recording leases for both lessee and lessor. 6. Describe temporary differences that result in future taxable and future deductible amounts and their treatment in the financial statements. 7. Identify types of pension plans and the components of pension expense. 8. Identify and account for the components of stockholders’ equity including calculating earning per share in basic and complex capital structures. 9. Construct financial statements and develop full and fair disclosures based on GAAP. 10. Exercise professional judgment to differentiate and employ GAAP technical concepts to construct and present financial statements, including balance sheet, income statement, statement of retained earnings and statement of cashflows, along with the related disclosures. 11. Research accounting issues and related authoritative accounting technical resources to illustrate the application of GAAP and IFRS accounting principles. Course fee required. Prerequisites: ACCT 3010; AND Advanced standing. FA, SP.

ACCT 3300. Cost Accounting. 3 Hours.
Required of students pursuing a degree or emphasis in Accounting. Covers the analysis of costs in a business organization for both internal and external use by management. Includes job order and product costing, standard variances analysis, profit performance analysis, labor costing, cost-volume-profit analysis, budgeting, and capital building. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Demonstrate basic knowledge of cost accounting concepts. 2. Estimate inventory values using different methods. 3. Compute variances and demonstrate understanding of their meanings. 4. Apply both process costing and job costing methods in product costing. 5. Measure and manage customer profitability. 6. Use performance measurement systems including balanced scorecard and economic value added. 7. Understand pricing decisions and cost management. 8. Measure cost behavior. Prerequisites: ACCT 2020; AND Advanced standing. FA, SP.

ACCT 3400. Tax Accounting I. 3 Hours.
Required of students pursuing a degree or emphasis in Accounting. Covers current federal income tax laws and the preparation of individual income tax returns, emphasizing analysis and interpretation of tax rules and their practical application as well as researching tax laws and rules. Course fee required. Prerequisites: ACCT 2020; AND Advanced standing. FA, SP.

ACCT 3440. Tax Practicum I. 3 Hours.
Required for Accounting majors. Gives Accounting students the opportunity to refine their interpersonal skills and apply tax concepts from the Tax Accounting I course as they meet with clients to prepare their tax returns in real time with state-of-the-art, Internet-based tax preparation software as part of the VITA (Volunteer Income Tax Assistance) program. Students are expected to meet with clients outside of the regularly scheduled Monday training classes at least two times per week. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Demonstrate an in-depth working knowledge of TaxSlayer, the IRS-provided tax preparation software used to complete client’s federal and state tax returns. 2. Complete the IRS certification exams. 3. Participate in the 9-week VITA program volunteering one full evening each week. 4. Participate in weekly class which serves as a training session. 5. Complete peer-reviews of tax returns before electronically filing. Course fee required. Prerequisite: ACCT 3400 (can be concurrently enrolled). SP.

ACCT 3500. Actcing Practicum Techniques. 3 Hours.
Required for students pursuing a degree in Accounting. Provides hands-on instruction using QuickBooks software to prepare financial statements and related analysis. Payroll tax compliance, reporting, and planning will be covered, with emphasis on interpretation and practical application. Designed to provide Accounting majors with skills needed in ACCT 4600. Course fee required. Prerequisites: ACCT 3020, AND ACCT 4400. Corequisite: ACCT 4400. FA, SP.

ACCT 4030. Advanced Accounting. 3 Hours.
Required of students pursuing a degree or emphasis in Accounting. Covers the nature and financial reporting aspects of these complex business transactions, including accounting for business combinations and consolidations, joint ventures and foreign currency translations and segment reporting, as well as the unique accounting and financial reporting issues facing not-for-profit organizations and governmental entities. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Properly prepare consolidated financial statements as of the date of acquisition and for periods subsequent to the date of acquisition. 2. Demonstrate an understanding of current GAAP related to Business Combinations and its relationship to present reporting practices. 3. Identify and account for the accounting techniques and methods associated with the formation and liquidation of partnerships. 4. Prepare and analyze accounts for importing and exporting transactions denominated in foreign currencies, as well as accounting for forward exchange contracts. 5. Explain the role of Fund Accounting. 6. Prepare and analyze journal entries using the Fund Basis of Accounting. 7. Properly prepare an interpret financials statements using Fund Basis of Accounting. Course fee required. Prerequisites: ACCT 3020; AND Advanced standing. FA, SP.
**ACCT 4100. Auditing. 3 Hours.**
Required of students pursuing a degree or emphasis in Accounting. Covers auditing standards, internal accounting, control systems, compliance and substantive audit procedures applied to accounts and transaction cycles, and audit reports. Reviews the auditing concepts of materiality and risk, types of evidence and documentation, and introduces the ethical and legal responsibilities of the Certified Public Accountant. **COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Identify auditing and assurance services and distinguish audit services from other assurance and non-assurance services provided by CPA’s. 2. Understand the nature of CPA firms and the role of the PCAOB and SEC, along with the effects of the Sarbanes-Oxley Act on the CPA profession. 3. Identify the parts of the standard unmodified audit report, the conditions required to issue the standard unqualified audit report, and the types of audit reports that can be issued when an unqualified opinion is not justified. 4. Judge ethical from unethical behavior in personal and professional contexts and identify the enforcement mechanisms within the CPA profession. 5. Identify what the profession and the individual CPA can do, and what is being done to reduce the threat of litigation within litigious environment in which CPA’s practice. 6. Explain the objectives of conducting an audit, distinguishing management’s responsibility for the financial statements and internal control from the auditor’s responsibility for verifying the financial statements and effectiveness of internal control. 7. Understand the audit process, including planning, evidence accumulation and evaluation, and reporting. 8. Identify the level of assurance and evidence requirements for review and compilation services. Course fee required. Prerequisites: ACCT 3010; AND Advanced standing. FA, SP.

**ACCT 4400. Tax Accounting II. 3 Hours.**
Required of students pursuing a degree in Accounting. Examines concepts and methods of determining the federal tax liability of corporations, S-corporations, partnerships, estates, and trusts with special attention to the application of the law using electronic practitioner research tax databases and tax return preparation software. **COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Evaluate corporations as an entity form for conducting a business. 2. Discuss tax rules unique to corporations. 3. Successfully compute corporate income tax. 4. Identify tax planning opportunities and consequences of incorporating a business. 5. Compute a corporation’s earnings and profits. 6. Understand the tax treatment of dividends in various forms. 7. Understand the nature, and operation of the Federal gift and estate taxes. 8. Identify advantages and challenges that exist in a closely held business. 9. Understand the S corporation election, the advantages and disadvantages of the election. 10. Calculate the proper allocation of income, deductions, and credits to shareholders. Course fee required. Prerequisites: ACCT 3400; AND Advanced standing. FA, SP.

**ACCT 4440. Tax Practicum II. 2 Hours.**
The Tax Practicum II class gives Accounting students who provided highly meritorious service during the first VITA (Volunteer Income Tax Assistance) season an opportunity to return for a second VITA season to participate as tax-return reviewers. This course is an elective course and requires instructor permission to attend. Prerequisites: ACCT 3440 AND Instructor permission. SP.

**ACCT 4600. Accounting Practicum. 3 Hours.**
Required for students pursuing a degree in Accounting. Provides an exceptional learning environment that places students in real-life, small business accounting practice and advising setting. Commercial accounting and tax software will be used to prepare financial statements and analysis and in tax compliance, return filing, and planning. **COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Compare and contrast several business models identifying the potential tax consequences of each and make a persuasive recommendation regarding entity structure. 2. Compare and contrast the benefits of several tax planning concepts in small business situations. 3. Complete the payroll and sales tax filing requirements for Utah based small businesses. 4. Analyze accounting information and generate GAAP financial statements. 5. Articulate their knowledge, skills, and values through the preparation of a professional resume and mock interview. 6. Demonstrate effective oral and written communication skills through various professional business communication methods. 7. Analyze and critique the elements of success in the accounting profession. 8. Develop a personal career plan by exploring opportunities for accounting professionals. Prerequisite: ACCT 3500. FA, SP.

**ACCT 4890. Accounting Internship I. 1-3 Hours.**
Internship experience for students pursuing a degree or emphasis in Accounting. Variable credit 1.0 - 3.0. Prerequisites: ACCT 2020; AND Advanced standing; AND Instructor permission. FA, SP, SU.

**ACCT 4891. Accounting Internship II. 1-3 Hours.**
Internship experience for students pursuing a degree or emphasis in Accounting. Variable credit 1.0 - 3.0. Prerequisites: ACCT 4890; AND Instructor permission. FA, SP, SU.

**ACCT 6010. Accounting Professionalism, Communication and Ethics. 3 Hours.**
Develops team building skills and accounting professionalism important for succeeding within the accounting professional environment. In addition, this course will focus on improving business presentation skills with oral and written communication. The course will also introduce basic behavioral or communication skills needed to manage yourself and relationship with others in organizations. The development of professional ethics and values will be stressed and will compromise a minimum of 1/3 of the material in this course. **COURSE LEARNING OUTCOMES (CLOs)** At the successful conclusion of this course, students will be able to: 1. Communicate orally in an effective manner. 2. Communicate effectively in writing. 3. Recognize ethical risks in the accounting profession and respond appropriately. 4. Act as an ethical leader and in line with Codes of Professional Conduct. 5. Learn to work in and to develop an effective team. Prerequisite: Acceptance into MAcc Program. SU.
ACCT 6110. Financial Accounting and Reporting. 3 Hours.
This course will cover the hypothetical, conceptual and pragmatic principles with form the general frame of reference for financial accounting and reporting. Pronouncements issued by FASB and predecessor standard-setting bodies will be researched as well as current accounting issues. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Explain the conceptual framework for financial reporting under both the U.S. generally accepted accounting principles (GAAP). 2. Describe and apply the time value of money concepts. 3. Prepare an income statement and detect issues dealing with its content, presentation, and disclosure. 4. Prepare and interpret a classified balance sheet. 5. Identify and explain the five steps in the revenue recognition process. 6. Specify the measurement and valuation issues and the related income statement effects of transactions involving cash, accounts receivable, and inventories. 7. Recognize events that need to be recorded in the accounting records. 8. Prepare accounting records and financial statements from source documents in accordance with Generally Accepted Accounting Standards. 9. Identify the major differences between financial and tax accounting. 10. Explain and analyze financial statements, including their footnotes. Prerequisite: Acceptance into the MAcc Program. SU.

ACCT 6120. Business Environment and Concepts. 3 Hours.
This course will cover knowledge of corporate governance, economic concepts essential to understanding the global business environment and its impact on an entity's business strategy and financial risk management; financial management processes; information systems and communication; strategic planning; and operations management as it pertains to business environmental concepts of the CPA examination. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Evaluate the debt/equity benefits and risks of participants in specific corporate financing scenarios. 2. Analyze the pros and cons of venture capital financing in specific corporate scenarios. 3. Analyze management's fiduciary duties to corporate creditors and shareholders in specific corporate scenarios. 4. Compare the corporate liability consequences of SEC Rule 10 b-5 and SEC 16(b) in specific corporate scenarios. 5. Evaluate the liability exposure of corporate officers, directors and shareholders in SEC required financial reporting. 6. Analyze the business advantages and disadvantages of filing for Chapter 11 Bankruptcy Reorganization in specific corporate scenarios. Prerequisite: Acceptance into the MAcc program. FA.

ACCT 6130. Auditing and Attestation. 3 Hours.
This course will focus on various theoretical and practical applications of the changing audit discipline. Authoritative attestation and auditing literature is studied as well as recent PCAOB pronouncements. Case studies will be used to consider risk assessment, independence issues, internal control evaluation, and audit processes. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Use auditing concepts and variables (e.g., client acceptance, risk assessment, materiality, understanding and testing of internal controls, analytical procedures, substantive audit testing, documentation of evidence, and completing an audit engagement) to make audit planning, testing, and evaluation decisions. 2. Apply auditing and assurance concepts to real-world case studies. 3. Apply statistical sampling concepts to auditing tests of controls, transactions, and balances. 4. Collaborate in teams to solve problems and present findings in both written and oral forms. 5. Examine characteristics of good professional judgment as well as common threats to good judgment. Prerequisite: Acceptance into MAcc program. FA.

ACCT 6140. Laws and Regulations. 3 Hours.
This course will include coverage of current legal and regulatory issues applicable to practicing accountants. Common law and statutory liability, UCC, and contracts, and antitrust regulations will be covered. Taxation of property transactions, individual and entities will also be covered. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Identify compliance weaknesses in an organization and propose policies, procedures and systems to improve compliance. 2. Summarize basic contract law and explain advanced contract concepts such as the Statute of Frauds, assignment, delegation, performance and discharge, breach of contract and remedies. 3. Describe the Uniform Commercial Code and domestic sales and lease contracts, title, risk and insurable interest. 4. Explain legal concepts related to negotiable instruments, creditors' rights and bankruptcy. 5. Explain basic employment, labor law and employment discrimination concepts. 6. Explain the requirements of federal and state securities laws. Prerequisite: Acceptance into MAcc program. SP.

ACCT 6200. Tax Research and Communications. 3 Hours.
This course examines research methods used for Federal Taxation. Topics include ethics, tax research methodology, primary sources of law, and secondary sources of law and tax practice. Students will use electronic databases and other library resources to research fact patterns. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Use internet tax research tools such as CCH and RIA to find appropriate primary and secondary authority. 2. Identify, critically analyze, and solve tax issues through independent and team based research. 3. Communicate your research results both in written form and in oral presentations. 4. Work effectively in teams. 5. Use high ethical standards both in a structured and unstructured environment. Prerequisite: Acceptance into MAcc program. FA.

ACCT 6210. Advanced Individual Taxation. 3 Hours.
This course will emphasize topics affecting high-wealth individuals such as taxation of investments, charitable giving, alternative minimum tax, foreign income and assets, and compensation and retirement planning. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Clarify and explain significant values and policies inherent in the federal income tax system. 2. Understand and apply critical rules of income realization and recognition and distinguish special situations involving excluded, deferred, and imputed income. 3. Understand and apply concepts and rules involving the ordinary, necessary, reasonableness of business deductions and identify and apply issues relating to the capitalization of expenditures. 4. Identify and apply concepts and rules regarding allowances and limitations on the deductibility of losses. 5. Classify the types and determine the tax results of property transactions. 6. Recognize goals and policies in the use of entities to accomplish certain transactions. 7. Understand and differentiate the requirements and results of certain timing issues involving permissible years, accounting methods, and changes in methods. Prerequisite: Acceptance into MAcc program. FA.
ACCT 6220. Advanced Pass through Entities. 3 Hours.
This course involves federal taxation of entities that pass through certain income and deductions to its owners with primary emphasis on partnerships, S Corporations, trusts and estates. Some attention will also be given to transfer taxes in the form of estate and gift taxation. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Describe and discuss important tax and nontax factors involved in selecting the entity type for a particular business. 2. Determine common corporate book-tax differences in accounting for various corporate transactions and reconcile the book and taxable income of a corporation. 3. Compute a corporation's income tax provision under the ASC 740 rules. 4. Understand the proper financial statement disclosure for a corporation's income tax expense related items. 5. Describe and discuss important tax and nontax issues relevant to corporate and flow-through entities. Prerequisite: Acceptance into MAcc program. FA.

ACCT 6230. Estates, Gifts and Multijurisdictional Tax. 3 Hours.
This course examines the details of three Federal transfer taxes: the estate tax, gift tax and generation skipping tax. Topics will include transfers subject to the gift tax, valuation of gifts, gift tax exclusion, gift splitting, the gross estate, deductions for transfer taxes, life insurance subject to estate tax and the determination and payment of the three taxes. This course will also cover global, state, and local taxation issues. It will include, but not be limited to, transfer pricing, foreign tax credits, subpart F, tax treaties, different types of taxes, and nexus. Students will be expected to prepare estate and gift tax returns, multi-jurisdictional tax returns, and research issues related to transfer taxes and present topics to the class. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Comprehend and apply the federal income tax laws dealing with estates and trusts. 2. Comprehend and apply the federal transfer tax laws dealing with gifts. Special emphasis is given to understanding the marital deduction. 3. Comprehend and apply the federal transfer tax laws dealing estates. Special emphasis is given to transfers prior to death requiring inclusion in the gross estate and property transferred to the surviving spouse that qualifies for the marital deduction. 4. Becoming familiar with and able to complete the forms for filing estate, gift, and trust returns. Prerequisite: Acceptance into MAcc program. SP.

ACCT 6310. Advanced Cost Accounting. 3 Hours.
This course reviews the development and use of management accounting information systems in planning and control activities. The course will prepare students for completing the 2nd part of the CMA designation and will use case studies of actual companies. It will focus on new management accounting practices adopted by the innovative companies around the world. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Apply advanced management control concepts, techniques, and practices applicable to private and non-profit organizations' issues. 2. Examine and report on management's control problems related to cost management, budgeting, performance measurement, performance evaluation, and reward systems, as well as, governance and ethics, in private and non-profit organizations. 3. Identify the needs and impact of information technology on management's decision making and performance evaluation. Recognition of data quality being intertwined with IT and implications. 4. Assess accepted evaluation measures, scorecards, and incentives. Critically evaluate the effectiveness of continuous improvement methods as they relate to performance and organizational profitability. 5. Evaluate "sustainable" profit maximization and capacity management objectives. Ethical and privacy issues related to information technology are included in sustainability paradigm. 6. Write/present well researched and justified professional reports individually and in groups. 7. Provide recommendations, including prioritizing, in formal business reports using an appropriate business style format. Prerequisite: Acceptance into MAcc program. SP.

ACCT 6900. Graduate Accounting Internship/Work Experience. 3 Hours.
A significant professional-level field experience in the area of accounting or taxation. The student will be counseled and supervised as he/she applies and integrates the knowledge and skills obtained through MAcc. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Apply business and accounting knowledge and skills to solve problems faced by organizations. 2. Work in a collaborative fashion with colleagues, staff and supervisors. 3. Demonstrate responsibility, accountability and dependability in a professional business environment. 4. Utilize technology and analytical tools to address accounting issues faced by businesses. 5. Assess potential career interests through an enhanced experience and knowledge base. Prerequisite: Acceptance into MAcc program. FA, SP, SU.

Business Courses
BUS 1001. FYE: Business. 1 Hour.
First Year Experience course designed to help freshman students interested in Business adapt to college life and become integrated into Dixie State University and the Udvar-Hazy School of Business. Students will refine academic skills, create and foster social networks, learn about college resources, explore the different options available within the Business department, and learn about career opportunities in Business. Multiple listed with all other sections of First Year Experience (all 1001 courses, ENGR 1000). Students may only take one FYE course for credit. FA, SP.

BUS 1010. Introduction to Business. 3 Hours.
Basic, introductory course designed to give students with little or no understanding of business a broad overview and understanding of the business world. Covers fundamental concepts of business such as definitions, business environment, business operations, role of business in the economy, the role of profit in a business, and how a business is established, financed, operated, and managed. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Understand the importance of oral and written communication for business. 2. Understand information management methods and networks using technology and social media. 3. Distinguish between ethical business practice and legally required business practice. 4. Recognize organizational structures and define management responsibility, structure, and function. 5. Understand the basic business structure and economic impact. 6. Evaluate international business relations in regard to cultural diversity. FA, SP, SU.

BUS 1020. 10-Key Calculator Skills. 1 Hour.
For any student interested in a foundation in the many uses of 10-Key Electronic Print/Display calculators. Includes proper techniques to develop speed and accuracy as well as fundamentals of business mathematics. FA, SP.
BUS 1030. Business Math. 3 Hours.
For students interested in mathematical applications for business problems, including checking accounts and bank reconciliations, percents, solving for “unknowns”, discounts, markups and markdowns, payroll, simple interest, discounting notes, present and future value, depreciation, inventory, taxes, insurance, stocks and bonds, annuities, and sinking funds. FA.

BUS 1050. Foundations of Business. 3 Hours.
This course provides an introduction to the varied disciplines within the broad scope of business education. This course will also introduce students to the importance of networking, internships, and resume building. During the course, students work with faculty and peers to develop a career exploration strategy, and networking skills. The characteristics of functioning teams will be introduced and implemented. FA, SP.

BUS 1350R. Business Improvement Skills. 1 Hour.
For members of Phi Beta Lambda, an organization for college students preparing for careers in business and business-related fields. Students upgrade skills through participation in business simulations, case problems, and a wide variety of office, computer, accounting, and management skill areas while preparing for competitive events. Repeatable up to 4 credits subject to graduation restrictions. Corequisite: BUS 1360R. FA, SP.

BUS 1360R. PBL: Phi Beta Lambda. 1 Hour.
For members of Phi Beta Lambda, an organization for college students preparing for careers in business and business-related fields, and the post-secondary affiliate of the Future Business leaders of America. Course is designed to provide leadership development and competition opportunities not traditionally available in college courses. Repeatable up to 4 credits subject to graduation restrictions. Course fee required. FA, SP, SU.

BUS 1370. Human Relations. 3 Hours.
For all students interested in combining human relations in the workplace with personal growth and career success. Focuses on developing interpersonal skills through self-evaluation, methods of conflict resolution, behavioral concepts, and effective communication principles. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Recognize the importance of obtaining and maintaining a positive attitude, self-esteem and appropriate life integration in all aspects of life, particularly in management. 2. Identify different personality and communication types and learn to apply this knowledge for successful communication in personal and business settings. 3. Identify personal values and how they differ from others’ values. 4. Be aware of different aspects of human relations in a business/workplace setting and how to most successfully manage those relations as they relate to leadership and teamwork. FA, SP, SU.

BUS 2000. Introduction to Career Strategies. 1 Hour.
Overview of career management topics while preparing students to enter the professional job market. Topics include: developing a personal brand, developing career goals, the changing employment reality, career states, career paths, the job search process, and maximizing effectiveness in early careers. Students will develop professional career resumes, a personal portfolio and commence their internship / career search. It is recommended that students enroll in this course prior to entering Junior year. Prerequisite: ACT score of 28 or higher; OR ENGL 1010 or ENGL 1010D. FA, SP.

BUS 3000. Intermediate Career Strategies. 1 Hour.
A continuation of BUS 2000 - Introduction to Career Strategies, with emphasis placed on successfully completing a focused career search. Target career industry sector(s) and specific opportunities within preferred sector(s) will be identified. Professional networking techniques / skills will be developed to effectively penetrate preferred industry sector(s). Continued emphasis will be placed on professional resume / portfolio development. It is recommended that students take this course prior to entering their Senior year. It is also recommended that students complete an internship related to their chosen major either before or while taking this course. Job interview skills will be addressed. **COURSE LEARNING OUTCOMES (CLOs) At the successful conclusion of this course, students will be able to: 1. Conduct a targeted career search unifying their skills, interest, and current career opportunities. 2. Create and maintain a professional network which will be utilized and expanded during their targeted career search. 3. Create a customized resume for each identified career opportunity. 4. Create a Personal Career Portfolio, presenting academic work product germane to their targeted career search. 5. Present themselves in a professional manner during phone and personal interviews. Prerequisite: BUS 2000 and Advanced standing. FA, SP.

BUS 4990. Seminar in Business. 1-3 Hours.
For students wishing instruction that is not available through other regularly scheduled courses in this discipline. Occasionally, either students request some type of non-traditional instruction, or an unanticipated opportunity for instruction presents itself. This seminar course provides a variable credit context for these purposes. As requirements, this seminar course must first be pre-approved by the department chair; second, it must provide at least nine contact hours of lab or lecture for each credit offered; and third, it must include some academic project or paper (i.e., credit is not given for attendance alone). This course may include standard lectures, travel and field trips, guest speakers, laboratory exercises, or other nontraditional instruction methods. Note that this course in an elective and does not fulfill general education or program requirements. Fees may be required for some seminar courses and instructor permission will be optional at the request of the instructor.

Economics Courses

ECON 1010. Economics of Social Issues (SS, GC). 3 Hours.
Fulfills General Education Social and Behavioral Sciences requirement and is an approved Global and Cultural Perspectives course. However, this course does not fulfill School of Business degree requirements but can be used as elective credit. This course offers an introduction to the economic theories of scarcity, consumer and producer choice, competition and monopoly, labor, capital, resource markets, antitrust and other government regulations, and income distribution in order to understand and appreciate the ideas, processes, dynamics, and institutions that underlie the social and economic system. FA, SP.
ECON 1740. Economic History of the U.S (AI). 3 Hours.
Fulfills the General Education American Institutions (Utah State Code R470) requirement. Surveys the development of economic institutions and process of material growth in the United States from colonial times to the present. Employs lectures, discussion, audio visual materials, and various other instructional methods. Successful students will demonstrate a reasonable understanding of the history, principles, form of government, and economic system of the United States, as well as develop an appreciation of the American heritage and the responsibilities of American citizens. Prerequisite: Reading placement score 17 or higher; or ENGL 1010 or ENGL 1010D. SP.

Fulfills General Education Social and Behavioral Sciences requirement and is an approved Global and Cultural Perspectives course. Required of students pursuing majors in the School of Business. Offers an introduction to the economic theories of scarcity, consumer and producer choice, competition and monopoly, labor, capital, and resource markets, antitrust and other government regulation, and income distribution in order to understand and appreciate the ideas, processes, dynamics, and institutions that underlie the social and economic system. FA, SP, SU.

ECON 2020. Macro Economics (SS, GC). 3 Hours.
Fulfills General Education Social and Behavioral Sciences requirement and is an approved Global and Cultural Perspectives course. Required of students pursuing majors in the School of Business. Offers an introduction to the economic theories of scarcity, supply and demand, the role of government, international trade and finance, inflation, depression, economic growth, and government debt in order to understand and appreciate the ideas, processes, dynamics, and institutions that make the American economy work. FA, SP, SU.

ECON 2990. Seminar in Economics. 1-3 Hours.
For students wishing instruction that is not available through other regularly scheduled courses in this discipline. Occasionally, students demand some type of non-traditional instruction, or an unanticipated opportunity for instruction presents itself. This seminar course provides a variable-credit context for these purposes. As requirements, this seminar course must first be pre-approved by the department chair; second, it must provide at least nine contact hours of lab or lecture for each credit hour offered; and third, it must include some academic project or paper (i.e., credit is not given for attendance alone). This course may include standard lectures, travel and field trips, guest speakers, laboratory exercises, or other non-traditional instruction methods. Note that this course is an elective and does not fulfill general education or program requirements. Prerequisite: Instructor permission.

ECON 3010. Managerial Economics. 3 Hours.
This course will focus on the following topics: basic theory of consumer behavior, production and costs, partial equilibrium analysis of pricing in competitive, monopoly, monopolistic and oligopoly markets. The course will also incorporate risk analysis. Using economic theory, statistical analysis and optimization methods, students solve management problems relating to pricing, production and distribution, innovation and technological change, and cost. Prerequisites: ECON 2010 and ECON 2020 (Grade C- or higher); and MATH 1110 or MATH 1210 (Grade C- or higher). FA.

ECON 3020. Intermediate Macroeconomics. 3 Hours.
Explores the macroeconomic environment within which business decisions are made. Source data is used to obtain measures of the economy. Macroeconomic theory underlying the conduct of monetary and fiscal policy is analyzed. The course expands on introductory topics of national income, economic growth, the monetary system, inflation, business cycle theory, unemployment, government policy, the trade balance, and exchange rate systems. Prerequisites: ECON 2010 and ECON 2020 (Grade C- or higher); and MATH 1100 or MATH 1210 (Grade C- or higher). FA.

ECON 3500. International Economics. 3 Hours.
For students in the School of Business. Covers economic activity that crosses a national border, including the history of and current movement of capital and labor across international borders. Since international transactions are beyond the reach of national laws and policies, international economics must also include an overview of the international institutions' practices that regulate the flow of goods, resources, and money between countries. Prerequisite: ECON 2020. FA.

Finance Courses
Fulfills General Education Social and Behavioral Sciences requirement and is an approved Global and Cultural Perspectives course. Society is placing increasing responsibility on individuals for their financial well-being (e.g., retirement, health care). This course is devoted to building quantitative skills associated with individual financial decision making and analyzing the connection between individual decisions and societal well-being. This course seeks to address the "how" and "why" in personal financial decisions. Topics covered include credit/debt, property insurance, saving, and investing. The course will draw on multiple disciplines. Economics, finance, and applied mathematics are directly addressed. Public financial policy in areas of political science, law, and psychology are also discussed. FA, SP.

FIN 3150. Managerial Finance I. 3 Hours.
Required of students pursuing majors and emphases in the School of Business. Covers fundamentals necessary to analyze financial statements, including statement of cash flows and financial ratio analysis, identifying financial management goals, time value of money, valuation, risk and return characteristics, and capital and cash budgeting. Prerequisites: ACCT 2010 and STAT 2040 and ECON 2010. FA, SP.

FIN 3200. Money, Banking, & Credit. 3 Hours.
Required of students pursuing an emphasis in Finance; open to other interested students in the School of Business. Covers monetary standards, organization and functioning of the credit system and the Federal Reserve System, problems of money, prices, and credit control, while emphasizing recent monetary and banking trends. Prerequisite: FIN 3150 (can be concurrently enrolled). FA.
FIN 3500. Financial Negotiations. 3 Hours.
For students in the School of Business. Designed to teach students to use an integrated process for strategically planning for, conducting, and debriefing individual and group negotiations while assessing the impact of stakeholder positions, interests, and relationships. Prerequisite: FIN 3150. SP.

FIN 3750. Introduction to Investments. 3 Hours.
Required of students pursuing an emphasis in Finance; open to other interested students in the School of Business. Highlights investment markets, transactions, return and risk measures, stock and preferred stock analysis and valuation, mutual funds, portfolio building and management, and derivative securities. Prerequisite: FIN 3150. FA.

FIN 4150. Managerial Finance II. 3 Hours.
Required of students pursuing an emphasis in Finance; open to other interested students in the School of Business. In-depth treatment of capital budgeting, project valuation, risk assessment, capital structure, cash flow management, dividend policy, corporate incentive problems, agency theory, and signaling theory. Prerequisite: FIN 3150. SP.

FIN 4180. Entrepreneurial Finance. 3 Hours.
Required of students pursuing an emphasis in Finance; open to other interested students in the School of Business. Explores all aspects of consumer and commercial credit management, including personal/consumer loans, mortgages, and credit cards; commercial credit topics such as business credit, factoring, financial analysis and reporting agencies; management of consumer credit by businesses; and credit issuance and collection policies. Prerequisites: ACCT 2020; AND ENGL 2010; AND FIN 3150. SP.

FIN 4300. Real Estate Finance. 3 Hours.
Required of students pursuing an emphasis in Finance; open to other interested students in the School of Business. Covers mechanisms of real estate financing, sources of funds and financial institutions, governmental agencies, the framework for urban real estate investment decisions by individuals and institutions, the use of financing techniques, leverage, risk analysis and control, and taxation. Prerequisite: FIN 3150. FA.

FIN 4380. Financial Modeling and Decision Making. 3 Hours.
Required of students pursuing an emphasis in Finance; open to other interested students in the School of Business. Applies economic theories to solve various problems in financial management and investments using a hands-on approach in building financial spreadsheet models in Microsoft Excel. Prerequisite: FIN 3150. FA.

FIN 4400. International Finance. 3 Hours.
Required of students pursuing an emphasis in Finance; open to other interested students in the School of Business. A study of the international monetary system in its theoretical and institutional setting, the position of an individual business firm in conducting international trade, and procedures in financing international transactions. Prerequisite: FIN 3150. SP.

FIN 4750. Portfolio Practicum. 3 Hours.
Gives students hands-on money management experience by managing a fund. Major areas of fund management covered will include: portfolio objectives, industry sector analysis, company analysis and valuation, portfolio formation, efficient transactions, performance evaluation, and ethics. Prerequisite: FIN 3750 (Grade B- or higher). SP.

FIN 6380. Financial Modeling and Decision Making. 3 Hours.
Applies economic theories to solve various problems in financial management and investments using a hands-on approach in building financial spreadsheet models in Microsoft Excel. Prerequisites: Acceptance into MAcc program. FA.

Management Information Systems Courses

MIS 3050. Management Information Systems. 3 Hours.
Designed for students to gain an understanding of the application of technology in business. Covers information systems solutions to business problems and accounting systems concepts fundamental to the support of business processes in the operational, strategic, and decision making roles of management. Includes systems design and development, enterprise resource planning, control issues, system security, and maintenance. Emphasizes end-user applications of management information systems (MIS), challenges of managing information technology, and using MIS as a strategic management tool. Prerequisites: CIS 2010; ENGL 1010 or ENGL 1010D; MATH 1010 or MATH 1000 or higher. FA, SP.

MIS 4450. Project Management. 3 Hours.
For students in the Business Administration with emphasis in Management Information Systems program. Covers the software lifecycle. Students will be required to manage a team of students in the design, development and testing of software projects. Dual listed with CS 2450 (students may take only one course for credit). Course fee required. Prerequisites: CS 1400 (Grade C- or higher) AND; IT 1100 (Grade C- or higher); MIS 3050 (Grade C- or higher); AND WEB 1400 (Grade C- or higher). SP.

Management Courses

MGMT 1650. Supervision Management. 3 Hours.
For newly appointed working supervisors. Provides preparation in functions of organizations, communications, personnel management, leadership, motivation, employee appraisal, productivity, and career paths. Students will exercise management decision-making skills and problem solving techniques in group discussion by using up-to-date case analysis. Offered as Concurrent Enrollment only.
MGMT 2600. Entrepreneurship. 3 Hours.
Open to interested students. Covers the advantages and disadvantages of owning and/or operating a business; includes necessary steps necessary in starting a small business. Students will construct a business prospectus to provide “hands on” exposure to the world of business. FA, SP.

MGMT 2620. Principles of Management. 3 Hours.
For students pursuing majors in the School of Business. Comprehensive coverage of four traditional functions of management: planning, organizing, leading, and controlling, as well as international issues and global competition, employee-participation, empowerment, TQM, teams and team structures, information systems, time-based competition, and chaos theory, using case studies and computer simulation.

MGMT 2640. Small Business Management. 3 Hours.
For students pursuing majors in the School of Business. Addresses practical solutions to common problems and decisions facing small business managers, including financing, inventory control, cash flow, personnel management, taxes, and customer service. SP.

MGMT 2990R. Seminar in Entrepreneurship. 1 Hour.
This seminar course focuses start-up businesses and the management skills needed from inception to business organization. This course draws on the real-life experience of entrepreneurs coupled with a healthy dose of theory in the field of entrepreneurship. It is intended to be cross-disciplined and inclusive of all academic backgrounds at any level. Requirements of this course will include weekly reports on speakers and topics, discussion and participation in class, and attendance in a weekly class. After taking this class, a student will be introduced to the challenges of starting a general business, and have experience the process of vetting and validating a business idea. FA, SP.

MGMT 3050. Business Law I: Law in the Commercial Environment. 3 Hours.
Survey course in Business Law, providing students with a working knowledge of the core legal issues arising in business and international business. Course topics include business torts, negligence and strict liability, contracts, agency, business organizations, property, copyright, constitutional law, business crimes, bankruptcy, entrepreneur law, and ethics. Required for Business majors, and encouraged for all students in any department who are considering the law as a career possibility. Prerequisite: Advanced standing. FA, SP, SU.

MGMT 3100. Business Ethics and Communication. 3 Hours.
Successful students will understand a common ethical framework, be able to identify when business ethical issues arise and apply the framework to analyze and resolve them. Students will be able to effectively recognize and model diverse professional communication styles by analyzing various business audiences, writing and presentation purposes, and documents (including extensive formal research reports) based on business communication theory, ethical frameworks and practical application. Dual listed with ENGL3010. Students may only take one of the two courses for credit. Prerequisites: ENGL 2010 (Grade C- or higher) or ENGL 2010A (Grade C-or higher). FA, SP.

MGMT 3300. Human Resource Management. 3 Hours.
An introductory course in Human Resource Management which will provide students with a fundamental knowledge of the roles and responsibilities of current HR managers. Course content includes labor/management relations, strategic HR management, policies/procedures, legal issues, job analysis/design, staffing, training, motivation, and establishing high performance organizations. Assignments will have a practical focus on HR and general management issues and skill development. FA, SP.

MGMT 3400. Management & Organizations. 3 Hours.
Required of students pursuing School of Business majors; open to other interested students. Surveys management theory and the elements and variables that influence organizations. Examines the structure and design of organizations and the management tools used in planning, organizing, directing, controlling, leading, and coordinating organizations. Prerequisite: Advanced standing. FA, SP, SU.

MGMT 3510. Business Professional Ethics. 3 Hours.
Fulfills Ethics requirement for students pursuing School of Business majors; open to other interested students. Examination of selected ethical issues in business and technology, including justice, corporate responsibility, preferential treatment, advertising practices, environmental responsibility, confidentiality, privacy, and government regulation. Prerequisite: ACT score of 28 or higher; OR ENGL 1010 or ENGL 1010D (Grade C or higher). FA, SP.

MGMT 3600. Production & Operations. 3 Hours.
Required for students pursuing School of Business majors; open to other interested students. Focuses on management of resources for products or services within an organization; covers facility location and layout, planning, and operational processes; and emphasizes product/service development, forecasting, inventory control, quality assurance, and research techniques. Course fee required. Prerequisites: STAT 2040 or MATH 1040 for Population Health majors and Advanced standing. FA, SP, SU.

MGMT 3700. Organizational Behavior. 3 Hours.
For students pursuing degrees in the School of Business. In-depth examination of behavioral theories and research, focusing on the individual in such areas as socialization, motivation, communication, leadership, decision-making, conflict resolution, team-building, and adaptation to change, emphasizing application of behavioral and organizational theory to develop managerial, leadership, and interpersonal skills. Prerequisite: MGMT 3400. SP, SU.

MGMT 4000. Purchasing & Supply Mgmt. 3 Hours.
For students pursuing degrees in the School of Business. Introduces basic elements, issues, and problems of modern purchasing and supply management processes and practices, with emphasis on identifying and solving purchasing and supply management problems. Prerequisite: MGMT 3600 (can be concurrently enrolled). FA, SP.
MGMT 4040. Quantitative Decision Analysis. 3 Hours.
Provides real-world decision-making tools commonly used within the finance, operations, marketing, and accounting functions of the modern enterprise with a practical, application-orientation building on the foundation of elementary statistics and decision modeling techniques. Includes financial break-even analysis, portfolio optimization models, correlation analysis, single- and multiple-regression, constrained optimization, and queuing theory. Microsoft Excel is used to create graphical and numerical outputs with emphasis on interpretation of output. Comprehensive case write-up and presentation, integrating the essentials of course tools is prescribed as the end-of-term project. Business cases are used throughout. Prerequisite: STAT 2040 (Grade C- or higher). FA.

MGMT 4200. Business Internship I. 1-3 Hours.
Internship experience for students pursuing degrees in the School of Business. Prerequisites: Advanced standing; AND Instructor Permission. FA, SP, SU.

MGMT 4210. Business Internship II. 1-3 Hours.
Internship experience for students pursuing degrees in the School of Business. Prerequisites: MGMT 4200; AND Instructor Permission. FA, SP, SU.

MGMT 4400. International Business. 3 Hours.
Required for students pursuing School of Business majors; open to other interested students. Explores the unpredictable forces of foreign business environments and the role of multinational corporations in worldwide economic development with emphasis on complexities confronting US firms operating in international market, covering trade and foreign investment; theories of international trade, economic development, and international investment; and governmental and private international agencies, which affect international business. Prerequisite: MKTG 3010 (can be concurrently enrolled). FA, SP, SU.

MGMT 4600. Six Sigma I. 3 Hours.
Six Sigma is a disciplined, data-driven approach to improving the quality and efficiency of any process, emphasizing practical tools and techniques for any industry, from healthcare to manufacturing. A proven business methodology with real financial benefits to an organization, this hands-on course covers the basic concepts of Six Sigma and provides experience using those concepts and tools on a real-world business project. Students should take the course for two consecutive semesters in order to participate in a project from start to finish. Students who have successfully completed Six Sigma Green Belt certification may receive credit for this course. Prerequisite: MGMT 3600. Taught upon sufficient student need.

MGMT 4610. Six Sigma II. 3 Hours.
Six Sigma is a disciplined, data-driven approach to improving the quality and efficiency of any process, emphasizing practical tools and techniques for any industry, from healthcare to manufacturing. A proven business methodology with real financial benefits to an organization, this hands-on course covers the basic concepts of Six Sigma and provides experience using those concepts and tools on a real-world business project. Students should take the course for two consecutive semesters in order to participate in a project from start to finish. Students who have successfully completed Six Sigma Black Belt certification may receive credit for this course. Prerequisite: MGMT 3600. Taught upon sufficient student need.

MGMT 4800. Strategic Management. 4 Hours.
Required of students pursuing degrees in the School of Business. Capstone course focusing on the manager in dealing with strategic business challenges, the integration of functional areas, policy formulation, and implementation. Final Exam is the "Major Field Test in Business" written and administered by the Educational Testing Service, which follows the general guidelines of business school accrediting agencies to measure a student's knowledge and ability to apply what they have learned in each functional area of business (accounting, economics, management, quantitative business analysis and statistics, information systems, finance, marketing, legal and social environment, and international business) to solve real-world business issues. Prerequisites: MIS 3050 (can be concurrently enrolled); AND FIN 3150 (can be concurrently enrolled); AND MGMT 3400 (can be concurrently enrolled); AND MGMT 3600 (can be concurrently enrolled); AND MKTG 3010 (can be concurrently enrolled). FA, SP, SU.

MGMT 4900. Independent Research I. 1-3 Hours.
For students pursuing degrees in the School of Business. Independent research/reading opportunity in areas not fully covered by core or elective courses. Prerequisites: Advanced standing; AND instructor permission. FA, SP, SU.

MGMT 4910. Independent Research II. 1-3 Hours.
For students pursuing degrees in the School of Business. Additional independent research/reading opportunities in areas not fully covered by current core or elective courses. Prerequisites: MGMT 4900; AND Advanced standing; AND instructor permission. FA, SP, SU.

MGMT 4950R. Seminar in Business. 1-3 Hours.
For students pursuing degrees in the School of Business. Special topics in Business Management. Repeatable for credit as topics vary. Prerequisite: Advanced standing. SU.

MGMT 4990R. Executive Leadership Practicum: Applied Business Analysis. 3 Hours.
This course provides supervised, hands-on, executive leadership and business problem solving experience in a practicum project based format. It provides students an opportunity to build capabilities sought by today's demanding employers. By matching students with real-world projects in a "Board Room" context, students receive a unique opportunity to advise on executive-level, professional business decisions. Students completing this course will have a resume building experience, cultivate professional communication skills, and be able to synthesize multiple business disciplines to analyze and create meaningful, actionable, real-world business solutions. Prerequisite: Instructor permission required. FA, SP.
Manufacturing Courses

MAN 1010. Manufacturing Processes I. 3 Hours.
For students pursuing an Operations Management degree. Provides a general understanding of, and experiences with, commonly used manufacturing techniques, including mechanical, thermal and chemical joining processes; annealing (softening); hardening; surface preparation; and surface coating processes, as well as the use of lean manufacturing processes and introduction to the Six Sigma standard in evaluating quality. Combined lecture with lab / and practicum. Prerequisite: Admission to Dixie State University Operations Management program. Offered in rotation in Operations Management program.

MAN 1020. Industrial Maintenance I. 3 Hours.
For students pursuing an Operations Management degree. Provides a general understanding of, and experiences with, commonly used industrial maintenance techniques, including basic maintenance principles, service and repair principles, electrical systems, electronics and programming controllers, as well as the use of total productive maintenance (TPM) and continued development of Six Sigma. Combined lecture with lab / and practicum. Prerequisite: Admission to Dixie State University Operations Management program. Offered in rotation in Operations Management program.

MAN 2010. Manufacturing Processes II. 3 Hours.
For students pursuing an Operations Management degree. Provides a general understanding of, and experiences with, commonly used manufacturing techniques, including thermal mass-reducing, chemical reducing and deformation processes, as well as the use of lean manufacturing processes and introduction to the Six Sigma standard in evaluating quality. Combined lecture with lab / and practicum. Prerequisite: Admission to Dixie State University Operations Management program. Offered in rotation in Operations Management program.

MAN 2020. Industrial Maintenance II. 3 Hours.
For students pursuing an Operations Management degree. Provides a general understanding of, and experiences with, commonly used industrial maintenance techniques, including refrigeration and boiler systems; heating, air conditioning and ventilation systems; mechanical systems; fluid power systems; and troubleshooting, as well as the use of total productive maintenance (TPM) and continued development of the Six Sigma. Combined lecture with lab / and practicum. Prerequisite: Admission to Dixie State University Operations Management program; AND MAN 1010. Offered in rotation in Operations Management program.

Marketing Courses

MKTG 1510. Principles of Salesmanship. 3 Hours.
Required of students pursuing a General Marketing degree; and open to students interested in sales careers and the selling process in retail and non-retail environments. Includes proper prospecting methods, approaches, presentations, handling of objections, closing the follow-up, telemarketing, management of sales territories, sales forces, and sales meetings. FA.

MKTG 1530R. Collegiate DECA. 1 Hour.
For members of Collegiate DECA, an organization for college students preparing for careers in marketing, management, and entrepreneurship, or related business areas, and is the post-secondary affiliate of Distributed Education Clubs of America (DECA). Designed to provide leadership development and marketing-related activities and competition not traditionally available in college courses. Annual Collegiate DECA membership fee required. Repeatable up to 4 credits subject to graduation restrictions. FA, SP.

MKTG 1540R. Marketing Skills Improvement. 1 Hour.
Covers a wide variety of marketing and management skill areas in order to allow DEX students the opportunity to upgrade their marketing and management skills and prepare for competition through marketing and management skills, through actual participation in actual business simulations and case problems. Repeatable up to 4 credits subject to graduation restrictions. Corequisite: MKTG 1530R. FA, SP.

MKTG 2520. Visual Marketing. 2 Hours.
Required of students pursuing a General Marketing degree; and open to other interested students. Covers fundamental principles and elements of display necessary for effective visual presentation of both goods and services, including proper techniques for windows, interior, exterior, pinning and flying, and remote display, with ample opportunity to view, critique, and construct displays. SP.

MKTG 2540. Retail Advertising. 3 Hours.
Required of students pursuing a General Marketing degree; and open to other interested students. Focuses on important aspects of advertising, especially for small or independent business. Hands-on activities lead to development of a business promotional plan.

MKTG 2550. Marketing Essentials. 3 Hours.
Required of students pursuing a General Marketing degree; and open to other interested students. Covers the vocabulary and the basic understanding of the marketing concepts, including an overview of the process of target marketing, marketing opportunities, product and distribution decisions, integrated marketing communications and pricing policies, with an emphasis on practical decisions for small businesses. FA.

MKTG 2990. Seminar in Marketing. 0.5-3 Hours.

MKTG 3010. Marketing Principles. 3 Hours.
Required for students pursuing majors in the School of Business. Provides a basic background in the broad field of marketing by examining the processes that direct the planning and execution of the conception, pricing, promotion, and distribution of ideas, goods, and services to create exchanges that will satisfy individual and organizational objectives, including international implications, consumer behavior, product and distribution channel strategies, pricing and promotional strategies, and development of an integrated marketing plan that includes website development, mobile technologies, email, and social media. FA, SP, SU.
MKTG 3450. Consumer Behavior. 3 Hours.
For students pursuing majors in the School of Business. Covers the basic principles of consumer behavior, including the psychological, sociological, and anthropological bases of consumer behavior as related to consumer purchasing and consumption habits. Prerequisites: MKTG 3010; and Advanced standing. SP.

MKTG 3500. Promotion Management. 3 Hours.
For students pursuing majors in the School of Business. Covers the purposes and production of advertising, including preparing productive, persuasive marketing and advertising campaign plans; and the social, legal, and economic considerations involved in the campaign planning process. Prerequisite: MKTG 3010; and Advanced standing. FA.

MKTG 3515. Sales Management. 3 Hours.
Designed for students to gain practical experience in using technology to understand the critical role marketing places on stakeholder satisfaction. The course will define specific elements of customer behavior and applied technology used to establish and build stronger, lasting relationships for the sustainable business model. Students will learn basic functions of sales force management, both in business-to-business and business-to-consumer environments. Students taking this course will learn salesperson effectiveness, deployment of structured sells and marketing communication(s), as well as optimal organizational design to support the technology aspect of enhance customer communications. Prerequisite: MKTG 3010. FA, SP.

MKTG 3610. Strategic Internet Marketing. 3 Hours.
Designed to explore marketing's function enhanced through effective use of the Internet. Students will become knowledgeable in up-to-date online marketing terms and technology, and learn how to create a profitable marketing strategy for the Internet. Course investigates how brick-and-mortar organizations can use interactive technologies to change consumer practices, and incorporate the entrepreneurial side of internet marketing. Students will be introduced to current interactive technologies that can improve an organization's existing marketing mix, and will evaluate search engines, construct blogs, and web sites, and learn powerful marketing techniques by using other viral, email, social, and electronic-internet marketing tools. Course is designed to nurture creativity and creative thinking skills that can be applied to a digital world. FA, SP, SU.

MKTG 3900. Retail Management. 3 Hours.
Presents an integrated approach to retail management. Many activities of retail establishments will be explored, including but not limited to, retail strategy development, understanding the customer, retail information systems, market and location selection, merchandise buying and handling, financial operations management, human resource management, operations management, store layout and design, laws and ethics, and retail tactics. Prerequisite: MKTG 3010. FA, SP, SU.

MKTG 4100. Marketing Research. 3 Hours.
Designed for students to gain an understanding of the role that marketing research plays in identifying and solving marketing problems. The key emphasis is placed on problem identification, secondary data collection (to include data collection instruments, applied samplings and methods of acquisition), and data analysis techniques used in marketing research projects. The course will assist in the development of student's skills and knowledge in conducting marketing research and evaluating its effectiveness for decision making. Prerequisites: CIS 2010 (Grade C- or higher); AND, ACT score of 28 or higher in English OR ENGL 1010; AND MKTG 3010 (Grade C- or higher); AND STAT 2040 (Grade C- or higher). FA, SP.

MKTG 4200. Entrepreneurial Marketing. 3 Hours.
This course is designed for students to gain practical experience with key marketing concepts and methods relevant for entrepreneurs. From initial thought or idea, to the launch of a company, the focus here is on market analysis and segmentation, product or service evaluation, marketing research and the overall development of the business concept. Students will gain an understanding of assessment of marketing potential, product/service design, successful distribution relationship and product pricing. The focus of this course is on new business startup. FA.

MKTG 4201. Entrepreneurial Mkgt: Intro. 1 Hour.
One of three modules in Entrepreneurial Marketing. This course module (1 credit) is an introductory overview and focuses on the initial thought or idea, to the launch of a company - to include marketing decisions for small and growing organizations. The academics of market analysis and segmentation, product or service evaluation, marketing research, new product pricing, and overall development of the business concept will be emphasized and ultimately put into practice. Students will gain an understanding of market assessment of marketing potential, product/service design, successful distribution relationship(s) and product pricing. This module also incorporates drop shipping as an element beyond the launch phase. Students will be introduced to the steps involved in private labeling, and drop shipping of a product. In addition, students will learn to negotiate with drop shippers, with attention to the nuances of determining and maintaining value across the supply chain. This becomes a “hands-on” element within the module, and enhances the overall scope of a new venture initiation. FA, SP, SU.

MKTG 4202. Entrepreneurial Mkgt: Soc Mkgt. 1 Hour.
One of three modules in Entrepreneurial Marketing. This course module (1 credit) is a “hands-on” application to affiliate marketing. In this module students will learn how businesses promote their products or services through affiliate marketing. The students will not only gain understanding of the dynamics within the subject matter, but the current applications used by affiliate marketers. This module includes building and maintaining a functioning social internet site in which they will use the knowledge they have gained to showcase their ability to be successful and competitive in affiliate marketing. The importance of effective and proper partnerships, to include self-promotion will be threaded within the practicum of this module. FA, SP, SU.
Admission to Dixie State University Operations Management program. Offered based upon student need.

property crimes, fundamental principles of tort liability, government regulations of enterprises and individuals, contracts, and sales. Prerequisite:

Required of student in the Operations Management program. Survey of the legal environment for business managers, including dispute resolution, and targeted marketing will be covered in real-time. Students will select a product, conduct market analysis for the product, and academically discover the most cost effective way to sell and distribute the product to a given target market. FA, SP, SU.

MKTG 4700. Marketing Strategy. 3 Hours.
For students pursuing majors in the School of Business. Utilizing an investigation and application of marketing models and principles, integrates the market analysis, insight, skills, and planning necessary to develop and implement sound marketing strategies that improve exchange relationships between suppliers and buyers through traditional methods and digital technologies to create an appropriate "marketing mix". Prerequisite: MKTG 3010. FA, SP.

Operations Management Courses

OPER 1010. Quality Systems & Processes I. 3 Hours.
Required of students in the Operations Management program. Provides introductory knowledge of the use of quality systems and processes in manufacturing, including an overview of ISO 2008 and total quality management (TQM) systems. Covers standards in evaluating quality and reducing variance in manufacturing products while each student focuses on Six Sigma leadership and works toward Greenbelt Six Sigma status. Combined lecture with lab / and practicum. Prerequisite: Admission to Dixie State University Operations Management program. Offered in rotation in Operations Management program.

Required of student in the Operations Management program. Provides intermediate knowledge of quality systems and processes in manufacturing. Continues development of ISO 2008 and TQM systems, and further develops Six Sigma standards, focusing on attainment of Greenbelt Six Sigma status for each student. Combined lecture with lab / and practicum. Prerequisite: Admission to Dixie State University Operations Management program; AND OPER 1010. Offered in rotation in Operations Management program.

OPER 2020. Safety & OSHA Compliance I. 3 Hours.
Required of students in the Operations Management program. Provides general knowledge of correct safety practices in the workplace, focusing on the characteristics of an effective safety culture, management commitment to safety, defining a value system, OSHA voluntary guidelines for safety management, management leadership and employee commitment to effective safety practices. Combined lecture with lab / and practicum. Prerequisite: Admission to Dixie State University Operations Management program. Offered in rotation in Operations Management program.

OPER 2070. Leadership, Supervision, and Resource Management. 3 Hours.
Required of student in the Operations Management program. Provides focus on management leadership, including development of accountability, high performing organizations, customer oriented results, shared power, higher involvement, establishing a corporate vision, situational leadership, self leadership, partnering for performance, and leading change. Combined lecture with lab / and practicum. Prerequisite: Admission to Dixie State University Operations Management program. Offered in rotation in Operations Management program.

OPER 2080. Operations Management. 3 Hours.
Required of student in the Operations Management program. Provides intermediate level knowledge of managing operations in manufacturing, construction, and transportation. Includes developing an understanding of competitiveness, strategy, productivity, forecasting products, service design, reliability, decision theory, process selection, facility layout, linear programming, learning curves, supply chain management (SCM), inventory management, scheduling, and overall project management. Combined lecture with lab / and practicum. Prerequisites: Admission to Dixie State University Operations Management program; AND MAN 2010; AND MAN 2020. Offered in rotation in Operations Management program.

OPER 3030. Management Law. 3 Hours.
Required of student in the Operations Management program. Survey of the legal environment for business managers, including dispute resolution, property crimes, fundamental principles of tort liability, government regulations of enterprises and individuals, contracts, and sales. Prerequisite: Admission to Dixie State University Operations Management program. Offered based upon student need.