2009-11 Cal Poly Catalog
Orfalea College of Business

BUS–BUSINESS

BUS 100  Student Orientation and College Success (2) (CR/NC)
Designing a successful four-year plan for graduation. Orientation of all OCOB majors to student’s academic program including development of four-year graduate plan and orientation to the OCOB mission and values. Exploration of skills needed for success: time management, adjustment to college life, study skills, career planning and concentration selection, diversity in school, business and beyond, and academic politics. Credit/No Credit grading only. 1 lecture, 1 activity.

BUS 200  Special Problems for Undergraduates (1–4)
Individual investigation, research, studies, or surveys of selected problems. Total credit limited to 4 units. Prerequisite: Consent of area coordinator.

BUS 207  Legal Responsibilities of Business (4)
Examination of the American legal system and important legal principles for business operations, such as those involved with contracts, torts, agency, business organizations, and employment. Emphasis on how legal principles help define socially responsible conduct. Case studies. 4 lectures.

BUS 212  Financial Accounting for Nonbusiness Majors (4)
Introduction to financial accounting theory and practice with an emphasis on financial statement preparation and analysis. Not open to Business majors. 4 lectures.

BUS 214  Financial Accounting (4)
Principles of financial accounting for Business majors. The course prepares students to understand and interpret financial statement information. Financial reporting standards are explored to give students an understanding of how financial events are reflected in financial statements. 4 lectures.

BUS 215  Managerial Accounting (4)
Applications of accounting for making business decisions. Content includes planning and control issues including cost behavior, budget preparation, performance reporting; addresses social responsibility and employee motivational and behavioral considerations. Preparation of spreadsheet applications useful for decision-making. 4 lectures. Prerequisite: Demonstrated competency in electronic spreadsheet, word processing, and presentation applications. BUS 212 or BUS 214 or equivalent.

BUS 270  Selected Topics (1–4)
Directed group study of selected topics. The Schedule of Classes will list title selected. Total credit limited to 8 units. 1 to 4 lectures. Prerequisite: Open to undergraduate students and consent of instructor.

BUS 290  Business Programming (4)
Fundamentals of computer programming related to business applications. Application development using graphical user interface controls, variables, data types, and input/output with text files. 4 lectures.

BUS 302  International and Cross Cultural Management (4)
Dimensions of culture and its variations within and across nations. Impact of culture on managing in a global context. Development of managerial competencies requisite to working in and supervising multicultural groups in international corporations. Frameworks for analyzing cultural and contextual influences on organizational behavior, culture shock and readjustment, expatriation and repatriation, cultural change and innovation, intercultural conflict, and ethical dilemmas. Case studies, behavioral simulations, self-assessments and fieldwork. 4 lectures. Prerequisite: GE Area A, C1, C2, D1-D4, ECON 222, and BUS 207, or consent of instructor.

BUS 303  Introduction to International Business (4)
Special terms, concepts, and institutions associated with the environment in which international companies operate. Students will be enabled to understand, analyze and offer solutions to global business problems. 4 lectures. Prerequisite: A grade of C- or better in ECON 222.

BUS 308  Business Law II (4)
Legal aspects of management decisions, including problems arising in sales, commercial paper, personal property and bailments, secured transactions, bankruptcy, and securities regulation, with emphasis on the uniform commercial code. Case studies. 4 lectures. Prerequisite: BUS 207 or equivalent.

BUS 310  Introduction to Entrepreneurship (2–4)
Role and impact of entrepreneurship; characteristics and traits of entrepreneurs; social, economic, cultural and policy conditions conducive to entrepreneurship; entrepreneurial thinking; opportunity identification and assessment; the management team; organizational and legal issues; business models; acquiring social and financial capital; managing startup to growth; entrepreneurial behavior in existing organizations; realizing and harvesting value. Total credit limited to 4 units. 2-4 lectures. Prerequisite: GE Area A.

BUS 311  Managing Technology in the International Legal Environment (4)  GE D5
Analysis of U.S. and international laws regarding technological innovations from economic, social and political perspectives. Copyrights, patents, trademarks, trade secrets, contracts, products liability and privacy. The Internet, computer programs and biotechnology. 4 lectures. Prerequisite: Junior standing; completion of GE Areas A, D1 and D2. Fulfills GE Area D5 except for Business Administration majors.

BUS 319  Accounting Information Systems (4)
Comprehensive coverage of manual and computerized accounting processes and internal controls. 3 lectures, 1 activity. Prerequisite: BUS 214.

BUS 320  Federal Income Taxation for Individuals (4)
Federal income taxation and planning for individuals. Federal role of taxation in the business decision-making process. Issues related to individual income tax preparation and introduction to basic property transactions. 4 lectures. Prerequisite: BUS 319 or consent of instructor.

BUS 321, 322  Intermediate Accounting I, II (4) (4)
Comprehensive coverage of financial reporting issues. BUS 321 covers financial statements, assets other than investments and intangibles, and liabilities. BUS 322 covers investments, intangibles, equities, revenue recognition and the Cash Flows Statement. 4 lectures. Prerequisite: BUS 321: BUS 214; BUS 319; BUS 322: BUS 321 with minimum grade of C-. Business majors must have formally declared their concentration to enroll in BUS 322.

BUS 342  Fundamentals of Corporate Finance (4)
Theory and applications of financing business operations. Financial management of current and fixed assets from internal and external sources. Analysis, planning, control, and problem solving. Some discussion of corporate social responsibility in the context of corporate objective functions. The use of technology in the form of financial calculators and/or spreadsheets. 4 lectures. Prerequisite: A grade of C- or better in all of the following: ECON 222, MATH 221, STAT 252, BUS 215.

BUS 343  Quantitative Methods in Finance (4)
Basic mathematical foundations for advanced courses in finance: mathematical finance -- dealing with elementary materials (time value of money, single multiple period portfolio choice, and application of arbitrage), and risk management -- dealing with value-at-risk, stressing current industry practices. 4 lectures. Prerequisite: STAT 252.

BUS 346  Principles of Marketing (4)
Introduction of the marketing process: identifying target markets; developing and launching products or services; and managing pricing, promotion, and distribution strategies. Focus on leveraging technologies that result in innovation and impact marketing practice. Recognition that markets are global. Ethics and social responsibility in marketing decision-making. 4 lectures. Prerequisite: A grade of C- or better in the following: for Business Administration and Economics majors, ECON 222 and BUS 207; for Industrial Technology majors, ECON 201; for Recreation Administration majors, either RPTA 210 or RPTA 260; and for all other majors, either ECON 201 or ECON 222.

BUS 350  The Global Environment (4)  GE Area F
Interdisciplinary investigation of how human activities impact the Earth’s environment on a global scale. Examination of population, resource use, climate change, and biodiversity from scientific/technical and social/economic/historical/political perspectives. Use of remote sensing maps. Sustainable solutions. 3 lectures, 1 activity. Prerequisite: Junior standing and completion of GE Areas A and B. Crosslisted as AG/BUS/DES/ENGR/HUM/SCM/UNIV 350. Fulfills GE Area F.

BUS 382  Organizations, People, and Technology (4)
Organizations as sociotechnical systems. Examination of macro dimensions of organizations including environment, mission, goals, structure, people, technology, and internal management systems and processes. Case analysis, experiential class activities. Application to technology-oriented business settings. 4 lectures. Prerequisite: GE Area A, C1, C2, D1-D4; Business majors must have formally declared their concentration to enroll.
BUS 384 Human Resources Management (4)
Introduction to functional areas of the discipline including staffing, compensation, employee development and labor relations. Additional workplace issues addressed include performance and human capital management, employer legal and social responsibility for employee wellbeing, managing a diverse/global workforce, and using human resource information systems. 4 lectures. Prerequisite: GE Area A, C1, C2, D1-D4, ECON 221 and BUS 207.

BUS 386 Employee Training and Development (4)
Needs assessment, including organization, person, and task or competency analysis. Design, delivery and evaluation of employee training and human resource development in knowledge-based organizational settings. Performance management and feedback systems; development of learning organizations; human resource information systems (HRIS) applications in career management and training administration. 4 lectures. Prerequisite: BUS 384.

BUS 387 Organizational Behavior (4)
Application of behavioral, social and organizational science concepts to management. Exploration of the interactions between individuals and the organizations in which they work and live. Individual, interpersonal, team, intergroup and organizational levels of analysis included in topics such as expectations, perception, communications, creativity, leadership style, cultural and ethical behavior, group dynamics, team effectiveness and work design. 4 lectures. Prerequisite: GE Area A, C1, C2, D1-D4, ECON 221 and BUS 207. Recommended: STAT 252.

BUS 390 Data Structures for Business Systems (4)
The use of algorithmic processes related to business practices. Analysis techniques for managing data structures such as lists, stacks, queues and trees. Algorithms to perform common programming tasks such as sorting, searching and hashing. Emphasis on the use of data structures from object class libraries in projects and exercises. 4 lectures. Prerequisite: CPE/CSC 101 or CSC 237 (with a grade of C- or better), or BUS 290 (with a grade of C- or better), or consent of instructor.

BUS 391 Information Systems (4)
Computer applications in business and industry. Information systems and integrated systems concepts, computer hardware and software, strategic uses of information systems, databases, data warehousing, decision support systems and artificial intelligence, network basics, electronic commerce, systems development, ethical use of information, employing technology in a socially responsible manner, and emerging trends and technologies in information systems. 4 lectures. Prerequisite: BUS 214. Prerequisite for Industrial Technology majors: BUS 212.

BUS 393 Database Systems in Business (4)
Design, development, testing, and implementation of databases for business applications. Data modeling with entity relationship diagrams (ERD) and class diagrams (UML), Data normalization, data integrity, the effect of business rules on data normalization. Advanced queries using structured query language (SQL). Database application development culminating in a database project. 4 lectures. Prerequisite: BUS 390 or CSC 103 and BUS 391; Business majors must have formally declared their concentration to enroll.

BUS 394 System Analysis and Design (4)
Systems analysis and design. Project team creation and performance monitoring. Systems development life cycle and project management, process modeling using data flow diagrams, data modeling with E/R diagrams, CASE tools, object modeling with UML, and prototype development. 4 lectures. Prerequisite or concurrent: BUS 393 (grade of C- or better).

BUS 395 Systems Design and Implementation (4)
Systems design and implementation, with focus on project management and incorporating software quality into the software development process, including software testing. 4 lectures. Prerequisite: BUS 393 and BUS 394 (both with a minimum grade of C- or better). Change effective Fall 2010.

BUS 400 Special Problems for Advanced Undergraduates (1–4)
Individual investigation, research, studies, or surveys of selected problems. Total credit limited to 4 units. Prerequisite: Senior standing or consent of instructor.

BUS 401 Seminar in General Management and Strategy (4)
Application of interdisciplinary skills to business and corporate strategy formulation and implementation. Analysis of interdependence between external environments and internal systems. Focus on responsibilities, tasks, and skills of general managers, including socially responsible behavior and governance. Case studies, group problem solving. Capstone course of Business core curriculum. 4 seminars. Prerequisite: A grade of C- or better in all 300-level Business core courses. BUS 342, BUS 346, IT 321, BUS 387, BUS 391, and senior standing, and completion of one of the following: IT 326, IT 330, IT 341, or IT 371. Change effective Spring 2011.

BUS 402 International Business Management (4)
Managerial concepts and techniques for analysis and decision making within international businesses. Environmental and organizational factors influencing multinational operations. Assessing international market opportunities and entry modes. Complexities of multinational management strategy, structure and systems, especially during initial stages of internationalization. Case studies and simulations. 4 lectures. Prerequisite: BUS 342, BUS 346, BUS 387 or consent of instructor.

BUS 403 Advanced Seminar in International Management (4)
Integration of management concepts within complex multinational organizations. Interdisciplinary approach to identifying and assessing multinational and global competitive environments and strategies; structuring and managing interdependent multinational operations; addressing conflicts between domestic and international policies and practices in multinational enterprises. Case studies, simulations, group analysis and problem solving. 4 seminars. Prerequisite: BUS 302 and BUS 402 or consent of instructor.

BUS 404 Governmental and Social Influences on Business (4)
Analysis from legal, economic, political, and ethical perspectives, of the changing domestic and international environments of the business enterprise. Topics include administrative law, agencies and regulatory policy, antitrust law, public policy analysis, business-government relations, and corporate responsibility. Case studies. 4 lectures. Prerequisite: BUS 207 and ECON 222.

BUS 405 Joint Ventures and Alliances (4)
Examination of joint ventures and alliances between organizations, using cross-cultural, interdisciplinary perspective. Alliance motives, types and traits. Processes for partner selection, negotiation, structure, operation, and performance assessment of international and cross-cultural alliances. Lectures, case studies, and simulation. 4 lectures. Prerequisite: BUS 342, BUS 346, and BUS 387.

BUS 406 Managing Mergers, Acquisitions and Divestitures (4)
Issues associated with analyzing, negotiating, and managing mergers, acquisitions and divestitures (MADS) using cross-cultural, interdisciplinary perspective. Rationale for decision to pursue MADS and processes for identifying targets; valuing and negotiating MADS; staffing and human resource management issues; strategic control and integration; and cross-cultural conflict and divided loyalties in domestic and international MADS. Lectures, case studies and simulation. 4 lectures. Prerequisite: BUS 342, BUS 346, and BUS 387.

BUS 407 Managing People in Global Markets (4)
Impact of cultural and strategic differences on management of people in multinational organizations. Critical human resource issues in domestic and international operations. 4 lectures. Prerequisite: BUS 387.

BUS 409 Law of Real Property (4)
Legal problems of acquisition, ownership and transfer of real property. Contracts, agency, estates, and co-ownership, mortgages and deeds, covenants, conditions, and restrictions, easements, landlord-tenant, and zoning. 4 lectures. Prerequisite: Senior standing.

BUS 410 The Legal Environment of International Business (4)
U.S., foreign, and international law affecting international business transactions. U.S. and foreign cultural, ethical, and political norms and legal institutions, and their effect on law and business. 4 lectures. Prerequisite: BUS 207 and ECON 222.

BUS 412 Advanced Managerial Accounting (4)
Product costing systems including hybrid costing systems, management control systems, cost allocation, activity based costing, cost information for decision making, new manufacturing environments, and strategic control systems. International dimension integrated in the course content. 4 lectures. Prerequisite: BUS 215.

BUS 416 Volunteer Income Tax Assistance – Senior Project (4)
Training and practice in the preparation of state and federal individual income tax returns. Coverage of the deductions and credits applicable to individuals. Students provide free tax assistance and income tax preparation to community residents under the supervision of qualified professionals. 2 lectures, 2 activities. Prerequisite: BUS 320 or equivalent, senior standing.
BUS 417 Taxation of Corporations and Partnerships (4)
Comparative study of the taxation of C corporations and flow-through tax entities, including S corporations, partnerships and limited liability companies. 4 lectures. Prerequisite: BUS 320 or equivalent.

BUS 418 Listening to the Customer (4)
A project-oriented introduction to exploratory, secondary, and qualitative methods. Access and use of secondary sources of information that support marketing decision making and lead to a carefully crafted research plan. Emphasis on qualitative marketing research techniques, with the goal of setting the stage for additional data collection. 4 lectures. Prerequisite: BUS 346.

BUS 419 Strategic Marketing Measurement (4)
Gathering, analyzing, and reporting information critical for marketing decision making. Focus on primary data collection and analytical techniques including experimental design, descriptive statistics, chi-square analysis, ANOVA, and regression. Other methods may include data mining, GIS, and customer relations management (CRM). 4 lectures. Prerequisite: BUS 418, STAT 252; Business majors must have formally declared their concentration to enroll.

BUS 420 Advanced Financial Reporting (4)
Comprehensive coverage of selected advanced financial accounting and reporting topics. Topics include revenue recognition, software development costs, employee stock option plans, pensions and post retirement benefit plans, accounting for income taxes, leases, specialized inventory issues and advanced consolidation issues. 4 lectures. Prerequisite: BUS 322.

BUS 422 Government and Not-For-Profit Entities (4)
Accounting and reporting by state and local governments and not-for-profit entities. State and local governmental topics include: fund structures, budgetary accounting, the modified accrual basis of accounting, reporting entity issues. Not-for-profit topics include: financial and reporting concepts and practices, contributions, restricted resources, endowments. 4 lectures. Prerequisite: BUS 321.

BUS 424 Professional Accounting (4)
Development of the accounting profession. Past, present and future. Emphasis on contemporary issues confronting the professional accountant and his/her social and ethical responsibilities and opportunities. 4 lectures. Prerequisite: Consent of instructor.

BUS 425 Auditing (4)
Survey of the auditing environment including institutional, ethical, and legal liability dimensions. Introduction to audit planning, assessing materiality and audit risk, collecting and evaluating audit evidence, considering the internal control structure, substantive testing, and reporting. 4 lectures. Prerequisite: BUS 322.

BUS 427 International Accounting (4)
Consideration of conceptual, managerial, professional and institutional issues of international accounting. 4 lectures. Prerequisite: BUS 321 or equivalent.

BUS 428 Accounting Policy (4)
Role of management in establishing and directing accounting policy. Coverage includes impact of management decisions on external reporting and taxes and the impact of financial reporting requirements on management decisions. 4 seminars. Prerequisite: BUS 322.

BUS 429 Accounting Process Analysis (4)
Coverage of revenue, purchasing, human resources and payroll, integrated production, and general ledger and business reporting processes in enterprise systems. A risk management approach to evaluate key business and accounting processes. E-business concepts. 3 lectures, 1 activity. Prerequisite: BUS 215 and BUS 321 with a minimum grade of C-.

BUS 430 Internship/Cooperative Education (2–12) (CR/NC)
Work experience in business, industry, government and other areas of student career interest. Periodic written progress reports, final report, and evaluation by work supervisor required. Credit/No Credit grading. Major credit limited to 4 units; total credit limited to 12 units. Prerequisite: Approval of area chair, junior standing, and a CPSLO cumulative GPA of at least 2.5 without being on academic probation.

BUS 431 Security Analysis and Portfolio Management (4)
In-depth analysis of equity market and its instruments. Detailed study of leading stock valuation models. Impact of changes in the firm’s fundamentals and in macroeconomic factors on stock prices. Brief introduction to equity and index derivatives. 4 lectures. Prerequisite: BUS 342; Business majors must have formally declared their concentration to enroll.

BUS 432 Insurance Planning and Risk Management (4)
Introduction to insurance planning and risk management and its role in financial planning. Key concepts include determining risk exposure and selecting insurance products. Legal aspects of property and liability policy, life, health, and social insurance. 4 lectures. Prerequisite: BUS 342.

BUS 433 International Finance (4)
Financial management of international business. International capital and money markets, international financial institutions, special problems in evaluating direct foreign investment, and financial techniques used in international business operations. 4 lectures. Prerequisite: BUS 342.

BUS 434 Real Estate Finance (4)
Analyses of real estate financing techniques and funding sources for development projects. Effects of federal, state, and local taxes on real estate investments. In-depth investigation and computer analyses of real estate investment projects. 4 lectures. Prerequisite: BUS 342.

BUS 435 Real Estate Investment (4)
Intensive investigation and computer analysis of real estate investment opportunities. Problems in real estate and property management. 4 lectures. Prerequisite: BUS 342.

BUS 436 Entrepreneurial Finance (4)
Process of financing new and fast-growing firms. Readings on the venture capital process, from seed capital through the initial public offering. Valuation of firms seeking venture capital, and those planning their initial public offering. Valuing convertible securities. Real options valuation. 4 seminars. Prerequisite: BUS 342.

BUS 437 Retirement and Estate Planning (4)
Retirement planning and employee benefits; Social Security and Medicare; types of retirement plans; qualified plan characteristics; distribution options; and group insurance benefits. Trusts, power of attorney, and probate. 4 lectures. Prerequisite: BUS 342.

BUS 438 Advanced Corporate Finance (4)
Corporate finance with an emphasis on managing the corporation to create shareholder value. Detailed treatment of topics such as capital budgeting, capital structure, economic value-added, corporate distribution policy, financial distress, and mergers and acquisitions. 4 lectures. Prerequisite: BUS 431 and BUS 439.

BUS 439 Fixed Income Securities and Markets (4)
Development of analytical skills for properly valuing fixed income securities. Bond pricing, yields, and volatility; interest rate term structure and yield curve; securities, market structure, and analytical techniques; bond portfolio strategies and an introduction to interest rate derivatives. 4 lectures. Prerequisite: BUS 342; Business majors must have formally declared their concentration to enroll.

BUS 440 Commercial Bank Management (4)
Analysis of the management of a commercial bank as a profit-making entity. Emphasis put on cases in bank management, especially those which deal with the management of a bank's asset and liability structure. 4 lectures. Prerequisite: BUS 342 and ECON 337.

BUS 441 Computer Applications in Finance (4)
A combination lecture/computer lab course focusing on computer acquisition of financial data and the subsequent application of financial theory and analysis to this data so as to facilitate financial decision making. 3 lectures, 1 activity. Prerequisite: BUS 342.

BUS 442 Introduction to Futures and Options (4)
An in-depth analysis of derivatives markets and instruments. Emphasis on the valuation of futures, options, swaps, and other derivative securities. 4 seminars. Prerequisite: BUS 431.

BUS 443 Case Studies in Finance (4)
Development of analytical and decision-making techniques in applying financial theory to business management problems. Emphasizes working capital management, financial analysis and forecasting, mergers and acquisitions, and other current topics in finance, including financial ethics. Cases are used to emphasize practical problems. 4 lectures. Prerequisite: BUS 431, BUS 438, and BUS 439.

BUS 444 Financial Engineering and Risk Management (4)
Advanced course synthesizing concepts from corporate finance, derivative securities, statistics, and computer science. Emphasis on both computer programming in a matrix programming language (Matlab) to solve practical risk management and valuation problems, and analytical training in the area of stochastic calculus, and its application to derivative security pricing. Practical
applications of derivatives for controlling risk in an international corporate environment. 4 lectures. Prerequisite: BUS 343, BUS 422 or BUS 433, CSC 234 or equivalent.

BUS 445 Ethics and Behavioral Finance (4)
Contemporary theoretical and empirical issues including agency theory, reputation building, game theory, and financial ethics. Discussion of the application of ethics theory to financial decisions. May include lectures, case analyses, student presentations, and guest speakers. 4 lectures. Prerequisite: BUS 342.

BUS 446 International Marketing (4)
Basic skills and tools needed to evaluate the cultural factors that impact the acceptance of products and services in markets around the world. Building of an understanding of global marketing strategy. 4 lectures. Prerequisite: BUS 346.

BUS 450 Product Development and Launch (4)
Building of project-based skills in developing new products and planning for their launch. Major phases of product development: opportunity identification, product design and positioning, pre-market testing and forecasting, and launch marketing. Introduction to data-gathering methods used to design well differentiated and successful products. 4 lectures. Prerequisite: BUS 419.

BUS 452 Product Management (4)
Development of project-based skills in managing products in the growth, maturity, and decline stages of their life cycles. Emphasis on the distribution, pricing, and communication strategies required to maintain distinctive product advantages. Product modification, product line strategies, and pricing. 4 lectures. Prerequisite: BUS 419.

BUS 454 Developing and Presenting Marketing Projects (4)
Client-based course providing an opportunity to apply marketing abilities. Teams draw upon research, analytical, and strategic marketing skills to develop an actionable plan that addresses a critical marketing challenge faced by an organization. Deliverables include research findings and written and verbal presentation to the organization and instructor. 4 lectures. Prerequisite: BUS 451 and BUS 452.

BUS 455 Marketing Management (4)
Integration of key marketing concepts using tools such as computer simulations, readings, and/or case studies. Development and implementation of strategic and tactical decisions for companies and brands. 4 lectures. Prerequisite: BUS 451 and BUS 452.

BUS 456 Industrial Customer Interfacing (4)
Focus on managing aspects of the customer interface for strategic advantage. Emphasis on building and maintaining customer data bases. Establishing and maintaining customer service centers. Providing technical support services. Conference and trade show planning and development. 4 lectures. Prerequisite: BUS 346 or consent of instructor.

BUS 461, 462 Senior Project I, II (2) (2)
Selection and analysis of a problem under faculty supervision. Problems typical of those which graduates must solve in their fields of employment. Formal report is required. Minimum 120 hours total time. Prerequisite: Senior standing.

BUS 463 Senior Project: Applied Accounting and Auditing Research (4)
Practice with multiple authoritative accounting and auditing databases, actual published financial reports, and business writing. Real world accounting and auditing issues, including revenue recognition and ethics issues. Federal and state regulation of securities transactions. Prerequisite: Senior standing, BUS 322 and Graduation Writing Requirement.

BUS 464 Applied Senior Project Seminar (4)
Selection and analysis of business problems and opportunities in directed individual or group-based projects. Problems typical to those which graduates could encounter in their fields of employment. Formal report required. 4 seminars. Prerequisite: Senior standing.

BUS 465 Senior Project: Forensic Accounting Seminar (4)
The concepts and principles of fraud. Application of fraud examination theory and detection procedures to unstructured, real-life fraud case involving asset misappropriation and fraudulent financial statements. Summarization of findings and presentation in oral and written form. 2 lectures, 2 activities. Prerequisite: Senior standing.

BUS 470 Selected Advanced Topics (1–4)
Directed group study of selected topics for advanced students. Open to undergraduate and graduate students. The Schedule of Classes will list title selected. Total credit limited to 8 units. 1–4 lectures. Prerequisite: Consent of instructor.

BUS 471 Compensation (4)
Design and management of compensation systems. Job analysis, job evaluation, wage and salary surveys, incentive systems, gainsharing, benefit administration, pay equity and legal regulation. Simulation and case study development of a wage structure, pay level and individual raise policies, administrative controls, salary and program budgets. 4 lectures. Prerequisite: BUS 384 and STAT 252, or equivalent.

BUS 472 Labor Relations (4)
Union organizing. Negotiation and administration of collective agreements. Simulation of bargaining, grievance, and arbitration processes. 4 lectures. Prerequisite: BUS 384 or equivalent.

BUS 473 Employment Law (4)
Federal and state labor policy as expressed in common law, relevant statutes, and executive orders. Effects upon employees, management, protected groups, and the public. Current rules analyzed in a contemporary and historical context. Understanding important workplace and employment problems. 4 lectures. Prerequisite: BUS 207, BUS 384 or equivalent.

BUS 474 Independent Study in Accounting (4)
Individual investigation, research, study or survey of selected topics in accounting, auditing or taxation. Total credit limited to 8 units, repeatable in the same term. The Schedule of Classes will list topic selected. Prerequisite: BUS 322.

BUS 475 Staffing (4)
Processes by which individuals and organizations become matched to form the employment relationship. Specific issues related to human resources planning, internal and external recruitment and selection. 4 lectures. Prerequisite: BUS 384 and STAT 252, or equivalent.

BUS 477 Managing Change and Development (4)
Analysis of development and trends in the field of organization change and development. Application of behavioral and organizational science knowledge and social technology to growth and change of organizations for the purpose of improving effectiveness and sustainability. 4 seminars. Prerequisite: BUS 387 or BUS 382 or consent of instructor.

BUS 478 Organization Design Programs (4)
Impact of changing business environment and strategy on design of organizations. Organization design programs, including design models, redesign processes, and guiding principles. Case studies, current redesign projects and field studies. 4 lectures. Prerequisite: BUS 382 or consent of instructor.

BUS 479 Purchasing and Materials Management (4)
Role and scope of the procurement function and concept of an integrated materials management process. Relations with functional departments. Purchasing structure and processes in business and service organizations. Global concept of international purchasing. Measuring purchasing performance. 4 lectures. Prerequisite: ECON 222 and IT 371.

BUS 483 Seminar in Managerial Consultation (4)
Management consulting in the private and public sectors. Analysis of substantive and process skills required to provide independent and objective advice to clients. Application of consulting knowledge and skills to real client problems and facilitation of change. 4 seminars. Prerequisite: BUS 382 and BUS 387.

BUS 484 Corporate Training (4)
Developing and managing curriculum for an industrial setting. Developing a philosophy, assessing resources, developing and sequencing objectives, developing and properly using materials in training, evaluating and reporting effectiveness. Managing people and resources within this process in an industrial setting. 4 lectures. Prerequisite: Senior standing.

BUS 486 Human Resource Information Systems (4)
Application of computers to the management of human resources. Human resource decision support systems and routine transaction processing. Ethical use of information systems in managing the human resource function. Basic system design decisions. Use of information systems to support traditional human resource functional areas. Exposure to enterprise-wide, integrated software. 4 lectures. Prerequisite: BUS 384 and BUS 391.

BUS 488 Planning and Managing New Ventures (4)
The purpose and process of business planning and the challenges of managing a start-up enterprise. Preparation of a complete business plan: management and organization; product or service; marketing; finance; operating and control systems; growth. 4 seminars. Prerequisite: BUS 215, BUS 310, BUS 342, and

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BUS 346 and BUS 436; BUS 310 recommended. Business majors must have formally declared their concentration to enroll. Change effective Winter 2011.

BUS 489 Negotiation for Managers (4)
Theory and practice of negotiation in the management of enterprise, including ethical issues in negotiation and the impact of culture on negotiation. 4 lectures. Prerequisite: BUS 387.

BUS 491 Modeling and Analysis Using Computer Simulation (4)
Modeling organizational systems and processes such as computer networks, transportation systems, manufacturing systems, retail systems, etc. Developing computer simulation models and animation of systems to provide decision support in selecting system design alternatives. Applying quantitative methods to model uncertainty and conduct statistical performance analysis. 4 lectures. Prerequisite: BUS 391, STAT 251 or equivalent.

BUS 494 Enterprise Information Systems (4)
Information systems in an integrated business environment. Collaborative learning with teams analyzing, designing, implementing and evaluating enterprise software. Determine and implement organizational policies and procedures to assure system performance. Coverage of business processes in the areas of accounting, procurement, human resource, production customer relationship and supply chain management. Ethical use of information systems in managing businesses. Role of information systems in conducting business in a socially responsible manner. 4 lectures. Prerequisite: BUS 391.

BUS 495 Software Testing (4)
Theory and practice of software testing, including state-of-the-art practices, design issues, staffing issues, test management issues, and other related areas. Software testing tools utilized for applications testing, and test management. 4 lectures. Prerequisite: BUS 391 and CPE/CSC 101 or CSC 237 (with a grade of C- or better), or consent of instructor.

BUS 496 Electronic Commerce (4)
Focus on the technology of electronic commerce, including programming, development environments and security, through a series of lectures, guest speakers, demonstrations, exercises and case studies. Networking, client/server computing, and web/database design concepts. Working e-commerce application required at end of course. 4 lectures. Prerequisite: BUS 391, CPE/CSC 101 or CSC 237 (with a grade of C- or better), or consent of instructor.

BUS 498 Directed Topics in Information Systems (4)
Specialized Information Systems (IS) topic selected from the IS areas of current interest. Intended for advanced IS concentration students who want to learn and acquire in-depth IS knowledge and skills. The Schedule of Classes will list topic selected. 4 lectures. Prerequisite: IS concentration students only, and consent of instructor. BUS 390 and BUS 393. Change effective Fall 2010.

BUS 499 Data Communications and Networking (4)
Combines the fundamental concepts of data communications and networking with practical applications in business. Provides a basic understanding of the technical and managerial aspects of business telecommunication. Introduction to data communications and applications and technical fundamentals, and to network products, technologies, applications, and services. 4 lectures. Prerequisite: BUS 391, or consent of instructor.