

School of Business

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For full faculty listing, see “Faculty and Administration.”

Mission

The School of Business at Ithaca College is dedicated to excellence in business education that is grounded in the liberal arts tradition. Our commitment to teaching fosters a diverse, dynamic learning community, where students can develop the knowledge, skills, and character needed for leadership in their organizations and communities.

Our degree programs align theory with practice within the global and ethical decision-making context necessary to foster sustainable enterprises. Our faculty pursue scholarly activity that enhances our teaching mission and enriches the classroom experience. Our students engage in leadership, teamwork, and experiential activities in and beyond the classroom.

Objectives

- To attract and retain a talented, diverse group of baccalaureate business and accounting majors.
- To attract and retain academically and professionally qualified faculty members who are, first and foremost, excellent educators.
 - The school provides faculty development opportunities and instructional resources that enable faculty members to stay at the leading edge of knowledge in their disciplines.
 - The faculty engage in scholarly pursuits and developmental activities in their disciplines to bring current theories and empirical knowledge into the classroom and to further knowledge in their respective fields.
- To prepare undergraduate students to succeed in a complex, changing world and to provide a foundation for subsequent lifelong learning by offering an extensive program of study in
 - the humanities, social sciences, and natural sciences;
 - a professional business core curriculum that is based on theory, empirical research, and practice; and
 - one or more functional business concentrations.
- To provide the opportunity for undergraduate majors to complete their graduate education prior to launching their careers by offering a one-year M.B.A. program.
- To develop the skills and values that enable students to translate knowledge acquired in the classroom into competent managerial behavior by providing numerous venues in which students can practice what they have studied in class and grow professionally in the process.
 - Students are helped and encouraged to complete internships in a variety of profit-making and nonprofit organizations.
 - The school actively supports a number of highly successful student professional organizations. The habits of thought and action that constitute character are learned by participating in organizations whose members exemplify those habits in their everyday behaviors. Because of this, the school encourages students to take active roles in these organizations, where they can experience leadership and service to others and come to view both as essential elements of a productive life.
 - Students are provided opportunities to interact with distinguished alumni and regional business leaders, who share their experiences, host interns, and provide employment opportunities.

INTRODUCTION

Accredited by AACSB International, the Ithaca College School of Business offers a bachelor of science degree program in business administration, with concentrations in corporate accounting, finance, international business, management, and marketing; a bachelor of science degree program in

accounting; and two master of business administration degree programs. Our undergraduate programs are designed to prepare students for careers in business and industry, for graduate or law school, or for the CPA/CMA examinations.

Strong academic advising is available from the School of Business faculty and student services team in the dean’s office, as well as from other areas within the College, to help students make the choices necessary for their years at Ithaca and for their future.

ACADEMIC POLICIES

Credit Limit

Undergraduate students who are neither accounting nor business administration majors may not register for more than 29 credit hours of business coursework (i.e., ACCT-xxxxx, INTB-xxxxx, MGMT-xxxxx, FINA-xxxxx, MKTG-xxxxx, HRM-xxxxx, PROD-xxxxx, GBUS-xxxxx, BINT-xxxxx, BGRD-xxxxx).

High School Preparation for Business

We strongly recommend that, in addition to the college preparatory courses necessary for admission to Ithaca College, students take at least three years of mathematics in high school. Algebra should be taken at the highest level possible. The more preparation obtained at the high school level, the more readily students can adapt to the quantitative aspects of the business education of today and the business world of tomorrow.

Writing Effectiveness Policy

All students enrolled in the School of Business must be judged effective writers before they are allowed to take junior-level business courses. This requirement applies to both existing students and transfer students. College credit in writing coursework, whether taken at Ithaca College or transferred in from another institution, does not denote “writing effectiveness.”

Matriculated Student Policy — If students are judged ineffective writers in their first academic writing course, they will be required to take Academic Writing II. If students are not designated “writing effective” after completion of the second course, then they must complete additional writing-intensive coursework to be evaluated by their academic adviser for writing effectiveness before taking business courses at level 3 (third year) or above. The chair of the Department of Writing may be consulted for assistance in this process.

Transfer Student Policy — The chair of the Department of Writing will evaluate transfers with WRTG-1xxxx credit and make appropriate recommendations. To be designated writing effective, students will have to submit a portfolio of 15 to 20 pages of current academic writing to a faculty tutor in the writing center. When students are evaluated as ineffective writers, they must complete the recommended coursework and be judged writing effective before taking business courses at level 3 (third year) or above.

Transfer Policies

Transfer Students from Another Institution

Students may be permitted to transfer to the School of Business from another institution provided that the institution attended is an accredited college or university and that the student has earned a 2.50 minimum cumulative GPA for all coursework undertaken. Credit for individual courses taken at another institution is granted subject to the following policies.

Transfer credit is *not* granted for courses in which a grade of less than C- has been earned; courses taught at level 4 (fourth year) in the School of Business; or courses in the School of Business designated with an asterisk (*) in this catalog.

Transfer credit may be granted for all non-business courses; courses that are equivalent to level-1 and level-2 (first and second year) business courses taught at Ithaca College; courses that are equivalent to level-3 (third year) Ithaca College business courses taken at AACSB-accredited institutions; and courses that are equivalent to level-3 (third year) Ithaca College business courses taken at non-AACSB-accredited institutions that have been validated by passing a validation exam administered by Ithaca College with a grade of at least C-. Arrangements for taking the validation exams must be made through the School of Business dean’s office no later than the first day of classes of the student’s second semester.

The student's academic dean determines eligibility for transfer credit on the basis of the course number, title, and catalog description. In cases where such information is insufficient to establish the equivalency of the course to be transferred to an Ithaca College course, the students will be required to provide a copy of the course syllabus. Credits are transferable; grades are not.

In addition, students who transfer to the School of Business must complete their last 48 credits (usually four semesters of full-time study) and at least 50 percent of the coursework in the business administration or accounting major at Ithaca College. The implication of these policies for transfer students is that students may graduate with more than 120 credit hours to satisfy the requirements of the degree programs.

Transfer Students from Other Schools at Ithaca College

Students from other schools within Ithaca College may apply to transfer to the School of Business at any time after their first semester provided that they have a cumulative GPA of 2.50 or above. Applications are available in the School of Business dean's office. Strongest consideration will be given to applicants who have completed the business foundation courses with a B or higher. These courses include calculus, statistics, microeconomics, macroeconomics, and writing.

Business Students Taking Courses at Other Institutions

Students assume responsibility for the transferability of course credit for courses taken elsewhere and must adhere to the following procedures and policies.

Prior to taking courses elsewhere, the student must obtain the petition for transfer credit form available from the registrar's office, complete the form including course descriptions, and present it for approval to the chairs of the departments to which the courses relate. Pre-approval must also be obtained from the dean of the School of Business before enrolling in courses to be taken at another institution.

For level-3 School of Business courses, only those taken at AACSB-accredited institutions will be reviewed.

After completion of such courses, the student is responsible for requesting that an official transcript be sent to the registrar's office. Credit will be granted for courses in which a grade of C- or above is earned. Credits are transferable; grades are not.

Courses taken at the Ithaca College London Center or through the cross-registration program with Cornell University are considered Ithaca College credits. Grades for such courses appear on the student's transcript and are applied toward the Ithaca College cumulative GPA.

Senior Credit-Hour Policy

Seniors are required to complete the last 30 credits of their degree program at Ithaca College (see p. 292, "Graduation and Program Regulations").

Satisfactory/D/Fail Option

No business course may be taken on an S/D/F basis by a business major or minor. Moreover, neither TVR-24100 Advertising nor TVR-23200 Public Relations may be taken S/D/F by business majors or minors because these courses are considered business electives for business students. Non-business courses required for a major or minor also cannot be taken on an S/D/F basis. Only the following categories of courses may be taken S/D/F by business majors: humanities, social science, natural science, and liberal arts electives (including "approved liberal arts" requirements in the international business concentration and minor); open electives that are not business courses; and internships (which are offered pass/fail only). All other courses must be taken for a letter grade.

Students enrolled in the certificate program in international business should also note the S/D/F stipulations for that program. The foreign language and international business/economics courses may not be taken on an S/D/F basis. A maximum of two courses in the area studies/international relations track may be taken on an S/D/F basis.

Business Electives

Any sophomore-, junior-, or senior-level business course, unless otherwise stated, may serve as a business elective. In addition, two specific non-business courses may serve as business electives: TVR-24100 Advertising and TVR-23200 Public Relations.

Academic Achievement and Advising

Dean's List

In order to earn a place on the dean's list in the School of Business, students must satisfy all of the following criteria:

1. Have a minimum semester grade point average of 3.50;
2. Have completed at least 15 credits, not more than 3 of which may be on the S/D/F option basis; and
3. Have no final grades of D, F, or I.

Grade changes that affect dean's list must be completed no later than two weeks before the beginning of the following semester.

Advising

Facilitating student growth and learning is a priority for business faculty and staff. All majors are assigned an adviser to assist with progress toward completing their major requirements, and to serve as a resource for exploring interests and career goals. It is strongly recommended that business majors meet with their adviser at least twice each semester, once at the beginning of the semester, and again during the advising period prior to online registration for the following semester.

Peer Advising Program

Peer advisers are students trained in academic policies and procedures and in skills to help first-year students in matters relating to academic programs. Each year a selection process is conducted for interested and competent students. The availability of this service encourages students to view advising as an ongoing process that involves more than just registering for a course.

Academic Status

Students should be aware of College policy on grading (p. 296). Full-time baccalaureate students enrolled in the business administration and accounting majors in the School of Business are required to maintain a 2.00 cumulative grade point average for good academic standing. Students who fail to maintain this standard in a given semester will automatically receive an academic warning. Students who fail to maintain good academic standing over a 12-month period will be dismissed from all programs in the School of Business. To allow time for such students to select and apply to a new major, dismissal from the School of Business baccalaureate degree programs will take effect at the end of the semester following notification of the dismissal.

Application of Courses to More than One Concentration or Minor

In the School of Business, students may use a course to satisfy degree requirements in more than one business concentration as long as they complete 12 unique credits in each concentration. Similarly, if a program of study outside the School of Business requires a business course, students majoring in that subject may also apply the business course toward a business major, concentration, or minor.

SPECIAL PROGRAMS

Internships

The internship program, an off-campus experience involving varied, nonroutine work projects, is available for interested students who qualify. Internships are designed to allow students to synthesize the academic theory they have learned with "real world" experiences. The program places primary responsibility on the student in conjunction with a faculty sponsor to develop a project proposal and carry out its requirements. Internships are available during the fall and spring semesters. Three business elective credits are granted for each internship. An internship may not be repeated for credit with the same employer. A maximum of 6 credits may be earned in any combination of internship and experiential learning (see below). London Center internships are for 3 credits per semester only. Internships in the School of Business are graded on a pass/fail basis only. To qualify, students must have attained a minimum of 2.70 cumulative GPA and must have completed the appropriate principles course in their respective major or concentration.

Students interested in the internship program should obtain a copy of the internship guidelines at the School of Business office. Please note carefully the application deadlines for each term, usually near the end of the add/drop period.

Experiential Learning

This program allows students after the first year in college to investigate specific business disciplines through placements in business organizations. The student is expected to keep a log of activities and have frequent contact with a faculty sponsor. For each experience, the student may earn 1 credit. Students may repeat the program for up to 3 credits, provided each experience is with a different employer. Experiential learning credits may be used only for open credit, not for a business elective. The combination of experiential learning and internship may not exceed 6 credits.

Independent Study

Students may pursue an independent study with the guidance of a faculty member. Its purpose is to enable students to pursue personal academic interests in an area not covered in or beyond the scope of existing courses. Independent study projects normally involve research into a topic with a written report as the final product, but variations are accepted when appropriate.

A variable amount of credit may be earned toward the degree. To qualify, a student must have a 3.00 cumulative grade point average and must have completed at least 6 credits in the subject matter. Guidelines are available at the School of Business office. Please note carefully the application deadlines for each term, which usually occur at the end of the add/drop period.

The London Program

Business majors are encouraged to participate in the London Center study abroad program during the sophomore year (see p. 264). We recommend that discussion and planning begin in the student's first year. Students can obtain descriptive literature from the Office of International Programs. Course planning should be worked out with the faculty adviser and the Office of International Programs staff.

Other Study Abroad Opportunities

Business majors are encouraged to study abroad during their sophomore year. Both affiliated and nonaffiliated programs offer opportunities for students to learn about other cultures, improve their foreign language skills, and, in some cases, fulfill business course requirements. Course planning can be worked out with the faculty adviser. More information about study abroad options is available at the Office of International Programs, 214 Center for Health Sciences, 607-274-3306, fax 607-274-1515, or e-mail intlprog@ithaca.edu.

Articulation Agreements with Community Colleges

The School of Business has established agreements with four community colleges (Tompkins-Cortland, Cayuga, Corning, and Monroe) to allow students to plan their first two years in preparation for transfer to a business major at Ithaca College. (See p. 271 for more information on articulation agreements.) The agreements delineate transfer course equivalents and transfer admission standards.

Students interested in transferring to Ithaca College under an articulation agreement are encouraged to contact the associate dean of the Ithaca College School of Business.

Honors

Dean's Award

Each year the dean, in consultation with the school's faculty, selects one or more graduating seniors for the Dean's Award. The award is given in recognition of superior scholastic achievement and extracurricular service to the College, school, and student body.

Accounting

The graduating senior accounting major with the highest GPA in accounting courses is given an award by the New York State Society of Certified Public Accountants.

Two students are selected by the accounting faculty to receive awards for excellence by the Southern Tier chapter of the New York State Society of Certified Public Accountants. One award is for excellence in accounting, the other for excellence in auditing.

Finance

Each year the top senior finance major is selected by the finance faculty to receive the Wall Street Journal Student Achievement Award.

Beta Gamma Sigma

Beta Gamma Sigma is the honor society serving business programs accredited by AACSB International (the Association to Advance Collegiate Schools of Business). Membership in Beta Gamma Sigma is the highest recognition a business student can receive in a business program accredited by AACSB International. Seniors who rank in the top 10 percent of their graduating class and juniors who are in the top 7 percent of their class in the last term or semester of the junior year may be inducted. Master's students must rank in the upper 20 percent of their class to be eligible for induction. Candidates must also be of good moral character. The induction takes place in the spring semester.

Sigma Iota Epsilon

Students enrolled in management-related programs throughout the College are eligible for membership in the Zeta Iota chapter of Sigma Iota Epsilon, the national honorary/professional management fraternity and student division of the Academy of Management. Candidates for admission must have completed 30 credits at Ithaca College, have a minimum cumulative GPA of 3.00, and have completed at least one management course with a grade of B or better. Candidates must also complete additional coursework in management and be of good moral character.

BUSINESS ADMINISTRATION

The bachelor of science program in business administration provides significantly more flexibility than traditional business majors. A strong liberal arts and business education prepares students for business careers and graduate study, while allowing a substantial amount of elective freedom for individual interests.

Requirements for the bachelor of science degree in business administration include completion of a core business curriculum and at least one of five areas of concentration — corporate accounting, finance, international business, management, or marketing.

Curriculum

First Year

BINT-10100	World of Business	3
ECON-12100	Principles of Macroeconomics	3
ECON-12200	Principles of Microeconomics	3
WRTG-16300	Writing Seminar in Business or	
WRTG-11000	Academic Writing II	3-4

Select one

MATH-10700	Fundamentals of Applied Calculus (Groups 2 and 3)	
MATH-10800	Calculus for Decision Making (Groups 1 and 2)	
MATH-11100	Calculus I (Group 1)	4

Select one

MATH-14400	Business Statistics	
MATH-24300	Statistics	
MATH-24400	Statistics with Probability	
PSYC-20700	Statistics in Psychology	3-4
	Social science elective	3
	Humanities elective (Note: International business concentration students must meet the modern foreign language requirement.)	3
COMP-11000	Computers and Information Technologies or	
COMP-17100	Principles of Computing Science I	3-4
	Total	<hr/> 29

Second Year

FINA-20300	Financial Markets and Institutions	3
ACCT-22500	Financial Accounting	3
ACCT-22600	Management Accounting	3
GBUS-20300	Legal Environment of Business	3
MGMT-20600	Organizational Behavior and Management	3
MGMT-26000	Business Systems and Technology	3
	Natural science elective (choose from biology, chemistry, or physics)	3
	Public Communication or	
SPCM-11000	Business and Professional Communication	3
SPCM-11500	Humanities elective (Note: International business concentration students must take modern foreign language requirement.)	3
	Cultural diversity elective (approved list available in dean's office)	3
	Total	<hr/> 30

Third Year

FINA-31100	Business Finance	3
MKTG-31200	Principles of Marketing	3
PROD-34500	Operations Management	3
HRM-30200	Applied Ethical Issues in Management (LA)	3
	Social science elective	3
	Concentration requirement	6
	Concentration requirement (international business elective; approved list available in dean's office)	3
	Liberal arts electives (Note: International business concentration students must take 6 credits of approved international business liberal arts electives; approved list available in dean's office.)	6
	Total	30

Fourth Year

MGMT-42100	Strategic Management *	3
	Concentration requirement	9
	Open electives	9
	Liberal arts electives	10
	Total	31

* Note: All level-4 business courses must be taken at Ithaca College

Requirements for Concentrations

Students in the School of Business may use a course to satisfy degree requirements in more than one business concentration as long as they complete 12 unique credits in each concentration. Note: All level-4 business courses must be taken at Ithaca College.

Corporate Accounting Concentration

Note: Students interested in sitting for the certified public accountant (CPA) examination should opt for the B.S. degree in accounting, p. 20. The B.S. in business administration with corporate accounting concentration might not qualify the student to sit for the CPA examination.

ACCT-34500	Intermediate Financial Accounting	3
ACCT-31500	Cost Analysis and Decision Making	3
ACCT-49300	Tax Accounting	3

Approved electives

Accounting electives *	3
Business electives (level 2 or above)	3
International business elective (approved list available in dean's office)	3
Total	18

* Any course with an ACCT prefix, except ACCT-49600 Practicum in Tax Accounting and ACCT-49800 Internship: Accounting

Finance Concentration

FINA-32100	Security Analysis and Portfolio Management #	3
FINA-37000	International Finance	3
FINA-48000	Cases in Financial Management	3
	Finance elective (level 2 or above)	3
	Business electives (level 2 or above)	6
	Total	18

International Business Concentration

INTB-26500	International Business Operations	3
MKTG-38000	International Marketing	3
FINA-37000	International Finance	3
INTB-49000	Seminar in International Business	3
	Business electives (level 2 or above)	6
	Total	18

Management Concentration

MGMT-31000	Leadership in Organizations	3
MGMT-32100	Power and Conflict in Organizations	3
MGMT-48000	Cases in Contemporary Management	3
HRM-34000	Human Resource Management	3
	Business elective (level 2 or above)	3

Approved international business elective (select one)

International business elective (approved list available in dean's office)	3
Total	18

Marketing Concentration

MKTG-41100	Marketing Research	3
MKTG-32300	Consumer Behavior	3
MKTG-38000	International Marketing	3
MKTG-48600	Marketing Strategy	3
	Business electives (level 2 or above)	6
	Total	18

Course must be taken at Ithaca College. All level-4 courses must be taken at Ithaca College.

ACCOUNTING

The accounting curriculum prepares students for a range of careers in accounting and serves as an excellent background for graduate studies and law school. Students develop strong communication, interpersonal, and problem-solving capabilities while learning to apply theoretical concepts and to use accounting data, along with other analytical measurements, for decision making. Many challenging positions are available for students with accounting backgrounds.

For students interested in pursuing careers as certified public accountants, the accounting department offers a five-year, dual-degree program in accounting that is registered with the New York State Education Department. Students may receive a B.S. degree in accounting after four years of study and an M.B.A. in professional accountancy after their fifth year of study. Admission to the M.B.A. in professional accountancy is separate from admission to the B.S. in accounting (see below).

B.S. in Accounting

Note: Sitting for the CPA examination in New York State requires 150 hours of study. The School of Business has designed a five-year, dual-degree program, the B.S. in accounting/M.B.A. in professional accountancy, to fulfill the requisite coursework. Students who opt to complete just the B.S. in accounting degree will not qualify to sit for the New York CPA examination.

First Year

BINT-10100	World of Business	3
ECON-12100	Principles of Macroeconomics	3
ECON-12200	Principles of Microeconomics	3

Select one

MATH-10700	Fundamentals of Applied Calculus (Groups 2 and 3) or	
MATH-10800	Calculus for Decision Making (Groups 1 and 2) or	
MATH-11100	Calculus I (Group 1)	4

Select one

COMP-11000	Computers and Information Technologies or	
COMP-17100	Principles of Computing Science I	3-4

Select one

MATH-14400	Business Statistics	
MATH-24300	Statistics	
MATH-24400	Statistics with Probability	
PSYC-20700	Statistics in Psychology	3-4

Select one

WRTG-16300	Writing Seminar — Business or	
WRTG-11000	Academic Writing II	3-4

Select one

SPCM-11000	Public Communication or	
SPCM-11500	Business and Professional Communication	3
	Humanities elective	3
	Total	28-31

Second Year

ACCT-22500	Financial Accounting	3
ACCT-22600	Management Accounting	3
GBUS-20300	Legal Environment of Business	3
MGMT-20600	Organizational Behavior and Management	3
MGMT-26000	Business Systems and Technology	3
	Natural science elective (choose from biology, chemistry, or physics)	3
	Social science elective	3
	Humanities elective	3
	Cultural diversity elective	3
	International dimensions elective (international business liberal arts elective; approved list available in dean's office)	3
	Liberal arts elective	3
	Total	33

Third Year

ACCT-34500	Intermediate Financial Accounting	3
ACCT-34600	Financial Accounting Theory and Reporting	3
FINA-31100	Business Finance	3
MKTG-31200	Principles of Marketing	3
HRM-30200	Applied Ethical Issues in Management (LA)	3
PROD-34500	Operations Management	3
ECON-22000	Managerial Economics	3
	Social science elective	3
	Liberal arts elective	6
	Total	30

Fourth Year

ACCT-40600	Auditing	3
ACCT-49300	Tax Accounting	3
MGMT-42100	Strategic Management *	3
MGMT-31000	Leadership in Organizations	3
ACCT-49800	Accounting: Internship (Block 1) +	3
ACCT-31500	Cost Analysis and Decision Making (Block 2)	3
MKTG-31000	Quantitative Methods in Business (Block 2)	3
GBUS-30700	Commercial Law (Block 2)	3
	Liberal arts electives	4
	Total	28

* Note: All level-4 business courses must be taken at Ithaca College.

+ May substitute ACCT-49600 Practicum in Tax Accounting for students not continuing into the Ithaca College M.B.A. in professional accountancy program.

M.B.A. in Professional Accountancy

To be eligible for admission into the M.B.A. in professional accountancy program (the fifth year), students must (1) have completed the B.S. in accounting program, (2) have achieved at least a 3.00 cumulative GPA, and (3) have met the minimum GMAT score expectations for the M.B.A. in professional accountancy program (at least 500).

BGRD-60300	Taxation for Managers	3
BGRD-63200	Corporate Financial Management	3
BGRD-64000	Marketing Management	3
BGRD-66000	Operations Management and Advanced Technologies	3
BGRD-60200	Advanced Auditing and Research	3
BGRD-62000	Strategic Management	3
BGRD-65000	Organization and Management	3
BGRD-61000	Managing in a Global Economy	3
BGRD-60500	Accounting Practicum	3
BGRD-63000	Industry Analysis I	2
BGRD-63100	Industry Analysis II	3
BGRD-60400	Advanced Financial Reporting	3
	Total	35

GRADUATE PROGRAM

The School of Business at Ithaca College offers a master of business administration degree that is designed for students who have earned an undergraduate business degree or completed the core undergraduate business requirements. Ithaca College undergraduate students in non-business degree programs are able to complete the core undergraduate business requirements by taking the School of Business expanded management minor. Such students can finish the M.B.A. in 11 months of full-time study.

Certificate in International Business

The primary objective of the certificate program in international business is to provide interested students the opportunity to acquire the coherent, interdisciplinary body of knowledge needed to pursue careers in international areas, especially in international business. The program is aimed at matriculating students from Ithaca College, particularly those in the School of Business (from all concentrations except international business) and the School of Humanities and Sciences. Within H&S, the program might appeal to students in economics, history, modern languages, politics, psychology, sociology, and planned studies. It is also open to extramural students at Ithaca College.

Pass/Fail Policy for Students in the Certificate in International Business Program

The foreign language and international business/economics courses may not be taken on an S/D/F basis. A maximum of two courses in the area studies/international relations track may be taken on an S/D/F basis.

The coursework consists of 15 courses from the following areas:

1. Area studies/international relations (5 courses)

Area studies/international relations familiarize students with comparative politics, history, sociology, anthropology, art, and literature in the context of the world in general or particular regions and countries. These courses can focus on a specific region or subject, or diversify across disciplines and geographic locations. (Check with the School of Business dean's office for the most recent list.)

2. Foreign language (5 courses)

Introductory, intermediate, and advanced foreign language courses are applicable; at least one language course has to be at level 3 and focus on literature or culture (e.g., FREN-34300 The Evolution of French Civilization or FREN-34400 Contemporary French Culture).

3. International business and economics (5 courses)

ECON-12100	Principles of Macroeconomics	3
ECON-12200	Principles of Microeconomics	3
INTB-26500	International Business Operations	3

Select one course from the following:

BINT-10100	World of Business (3)	
MGMT-11100	Introduction to Business (3)	
ACCT-22500	Financial Accounting (3)	
FINA-20300	Financial Markets and Institutions (3)	
HRM-34000	Human Resource Management (3)	
MGMT-22000	Principles of Management (3)	
MKTG-31200	Principles of Marketing (3)	
GBUS-20300	Legal Environment of Business (3)	3

Select one course from the following:

ECON-41100	International Economics (3)	
INTB-36000	International Management of Human Resources (3)	
INTB-48000	Export/Import Operations (3)	
INTB-49800	International Business Internship (3-6)	
FINA-37000	International Finance (3)	
MKTG-38000	International Marketing (3)	
GBUS-31000	International Business Law (3)	3
	Total	15

Minors and Other Programs

A minor is a course of study that introduces a field and provides modest depth into its subject matter. Students should take care to satisfy all prerequisites and carefully note other information in the catalog pertaining to sequences of courses, class standing, and regulations of other schools.

Note: Undergraduate students who are neither accounting nor business administration majors may not register for more than 29 credit hours of business coursework (i.e., ACCT-xxxxx, INTB-xxxxx, MGMT-xxxxx, FINA-xxxxx, MKTG-xxxxx, HRM-xxxxx, PROD-xxxxx, GBUS-xxxxx, BINT-xxxxx, BGRD-xxxxx).

OUTSIDE MINORS FOR BUSINESS MAJORS

The School of Business has designed its business administration degree program to provide substantial flexibility. Open and liberal arts electives allow students to pursue extra depth in a business concentration or extra breadth in other units of the College. Students are strongly encouraged to develop a plan of study with their academic advisers early in their college years to accomplish academic and career goals.

MINORS FOR NON-BUSINESS MAJORS

The following program offerings are not intended for students pursuing the B.S. in business administration or B.S. in accounting.

Accounting Minor

This minor provides an opportunity for non-business undergraduates considering Ithaca College's M.B.A. in professional accountancy to fulfill many of the prerequisites for that program while exploring their interest in the accounting profession. It also provides future business owners with the necessary background to manage the financial aspects of their business. This minor is not available to students pursuing a B.S. in business administration or accounting. *In whatever combination of majors, minors, and certificates, undergraduate students who are neither accounting nor business administration majors may not register for more than 29 credit hours of business coursework (i.e., ACCT-xxxxx, INTB-xxxxx, MGMT-xxxxx, FINA-xxxxx, MKTG-xxxxx, HRM-xxxxx, PROD-xxxxx, GBUS-xxxxx, BINT-xxxxx, BGRD-xxxxx), including elective credits.*

A. Required courses

ACCT-22500	Financial Accounting	3
ACCT-22600	Management Accounting	3
ACCT-34500	Intermediate Financial Accounting	3
ACCT-31500	Cost Analysis and Decision Making	3

B. Accounting electives (select two)

ACCT-49300	Tax Accounting (3)	
ACCT-34600	Financial Accounting Theory and Reporting (3)	
ACCT-40600	Auditing (3)	6
	Total	18

Business Minor

This minor is a general introduction to the study of business. Students may not enroll in both the management minor and the business minor. The business minor is not available to students majoring in business administration, accounting, integrated marketing communications, sport management, or applied economics. *In whatever combination of majors, minors, and certificates, undergraduate students who are neither accounting nor business administration majors may not register for more than 29 credit hours of business coursework (i.e., ACCT-xxxxx, INTB-xxxxx, MGMT-xxxxx, FINA-xxxxx, MKTG-xxxxx, HRM-xxxxx, PROD-xxxxx, GBUS-xxxxx, BINT-xxxxx, BGRD-xxxxx), including elective credits.*

Select any six of the following 3-credit courses:

GBUS-20300	Legal Environment of Business
INTB-26500	International Business Operations
ACCT-22500	Financial Accounting
ACCT-22600	Management Accounting
MGMT-26000	Business Systems and Technology
FINA-31100	Business Finance
MKTG-31200	Principles of Marketing

PROD-34500	Operations Management	
MGMT-20600	Organizational Behavior and Management	
HRM-30200	Applied Ethical Issues in Management	
	Total	18

Note: The above courses may have prerequisites; refer to course descriptions.

Finance Minor

This minor surveys the importance of finance in the business world. It is not available to students pursuing a B.S. in business administration or accounting. *In whatever combination of majors, minors, and certificates, undergraduate students who are neither accounting nor business administration majors may not register for more than 29 credit hours of business coursework (i.e., ACCT-xxxxx, INTB-xxxxx, MGMT-xxxxx, FINA-xxxxx, MKTG-xxxxx, HRM-xxxxx, PROD-xxxxx, GBUS-xxxxx, BINT-xxxxx, BGRD-xxxxx), including elective credits.*

A. Required courses

ECON-12100	Principles of Macroeconomics	3
ECON-12200	Principles of Microeconomics	3
ACCT-22500	Financial Accounting	3
FINA-20300	Financial Markets and Institutions	3
FINA-31100	Business Finance	3

Select one course from the following:

MATH-10700	Fundamentals of Applied Calculus (4)	
MATH-10800	Calculus for Decision Making (4)	
MATH-11100	Calculus I (4)	4

Select one course from the following:

MATH-14400	Business Statistics (4 credits)	
MATH-24300	Statistics (3 credits)	
MATH-24400	Statistics with Probability (4 credits)	
PSYC-20700	Statistics in Psychology (4 credits)	3-4

B. Elective course

FINA-xxxxx	Finance elective (level 2 or higher)	3
	Total	25-26

Note: The math courses listed above may have prerequisites and may require certain math placement groups; refer to course descriptions.

International Business Studies Minor

This minor provides an overview of the field of international business. It is not available to students pursuing the B.S. degree in business administration or accounting. *In whatever combination of majors, minors, and certificates, undergraduate students who are neither accounting nor business administration majors may not register for more than 29 credit hours of business coursework (i.e., ACCT-xxxxx, INTB-xxxxx, MGMT-xxxxx, FINA-xxxxx, MKTG-xxxxx, HRM-xxxxx, PROD-xxxxx, GBUS-xxxxx, BINT-xxxxx, BGRD-xxxxx), including elective credits.*

A. Required course

INTB-26500	International Business Operations	3
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B. Business electives (select two)

International business courses (approved list available in dean's office)	6
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C. Electives (select two)

International business or liberal arts electives (approved lists available in dean's office)	6
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Note: International Economics, offered in London, can be substituted as an approved liberal arts elective.

D. Language requirement

Foreign language course (level 2 or above)	3
Total	18

Note: The above courses may have prerequisites; refer to course descriptions.

Management Minor

Students wishing to enter the Ithaca College 4+1 M.B.A. program should follow this course of study. Students majoring in any business or accounting program, integrated marketing communications, sport management, and/or applied economics may not enroll in this minor. Students may not enroll in both the management minor and the business minor. *In whatever combination of majors, minors, and certificates, undergraduate students who are neither accounting nor business administration majors may not register for more than 29 credit hours of business coursework (i.e., ACCT-xxxxx, INTB-xxxxx, MGMT-xxxxx, FINA-xxxxx, MKTG-xxxxx, HRM-xxxxx, PROD-xxxxx, GBUS-xxxxx, BINT-xxxxx, BGRD-xxxxx), including elective credits.*

GBUS-20300	Legal Environment of Business	3
MGMT-26000	Business Systems and Technology	3
ACCT-22500	Financial Accounting	3
ACCT-22600	Management Accounting	3
FINA-31100	Business Finance	3
MKTG-31200	Principles of Marketing	3
PROD-34500	Operations Management	3
MGMT-20600	Organizational Behavior and Management	3
	Total	24

Note: The above courses may have prerequisites; refer to course descriptions.

Students intending to apply to the School of Business M.B.A. program must also complete the following courses.

SPCM-11000	Public Communication or	
SPCM-11500	Business and Professional Communication	3
	Cultural diversity elective (approved list available in dean's office)	
HRM-30200	Applied Ethical Issues in Management	3

Note: The above courses may have prerequisites; refer to course descriptions.

Marketing Minor

Students pursuing the B.S. in business administration or accounting are not eligible for this overview of the field of marketing. *In whatever combination of majors, minors, and certificates, undergraduate students who are neither accounting nor business administration majors may not register for more than 29 credit hours of business coursework (i.e., ACCT-xxxxx, INTB-xxxxx, MGMT-xxxxx, FINA-xxxxx, MKTG-xxxxx, HRM-xxxxx, PROD-xxxxx, GBUS-xxxxx, BINT-xxxxx, BGRD-xxxxx), including elective credits.*

Required courses

ECON-12200	Microeconomics	3
MKTG-31200	Principles of Marketing	3
MKTG-32300	Consumer Behavior	3
MKTG-38000	International Marketing	3
MKTG-41100	Marketing Research	3

Select one course from the following:

MATH-14400	Business Statistics (4 credits)	
MATH-24300	Statistics (3 credits)	
MATH-24400	Statistics with Probability (4 credits)	
PSYC-20700	Statistics in Psychology (4 credits)	3-4
	Total	18-19

Note: The above courses may have prerequisites and may require math placement scores at certain levels; refer to course descriptions.

OTHER PROGRAMS FOR NON-BUSINESS MAJORS

The School of Business participates in a number of other professional programs offered by other schools at Ithaca College. *In whatever combination of majors, minors, and certificates, undergraduate students who are neither accounting nor business administration majors may not register for more than 29 credit hours of business coursework (i.e., ACCT-xxxxx, INTB-xxxxx, MGMT-xxxxx, FINA-xxxxx, MKTG-xxxxx, HRM-xxxxx, PROD-xxxxx, GBUS-xxxxx, BINT-xxxxx, BGRD-xxxxx), including elective credits.*

1. Applied Economics — p. 140
2. Applied Psychology — p. 176
3. Computer Information Systems — p. 137
4. Communication Management and Design — p. 35

5. Music in Combination with an Outside Field — p. 210
6. Sport Management — p. 99
7. Sport Media — p. 100
8. Integrated Marketing Communications — p. 39
9. Theater Arts Management — p. 190

Interested students are encouraged to seek additional information about these programs in this catalog or from the appropriate dean's office.

ACCOUNTING COURSES

ACCT-22500 Financial Accounting NLA

Introduction to the basic measurement and reporting concepts underlying the accounting system for communicating financial information to users external to the organization and to internal managers. Topics include information processing, preparation of financial statements, the role of ethics in accounting decisions, analysis of financial data, and valuation and reporting issues for assets, liabilities, stockholders' equity, revenues, and expenses. Projects require team activities and written reports. Prerequisites: Sophomore standing or above. 3 credits. (F-S,Y)

ACCT-22600 Management Accounting NLA

Study of the uses of accounting information in managerial decision making, planning, and control within the firm. Areas examined are cost estimation; budgets; short-, intermediate-, and long-term planning; product costing; and special reports for managerial use. Emphasizes the uses of accounting outputs in the decision-making process rather than the concepts and methodology of accumulating accounting information. Projects include the use of basic computerized spreadsheets. Prerequisites: ACCT-22500; sophomore standing. 3 credits. (F-S,Y)

ACCT-31500 Cost Analysis and Decision Making NLA

A study of various cost systems, theories, and models of cost and revenue behavior. The course focuses on cost management, cost analysis, and both structured and unstructured decision making with cost information. Product costing and the interface with the financial reporting system will also be covered. Prerequisites: ACCT-22600; junior standing. 3 credits. (S, Y)

ACCT-32000 Accounting Information Systems NLA

Acquaints students with the functions, design, implementation, and documentation of information systems. The general topic of information systems, focusing on accounting applications (both financial and managerial), is covered. Extended coverage of transaction processing, internal controls, and computer security. Prerequisites: COMP-11000 or COMP-17100; ACCT-22600; junior standing. 3 credits. (IRR)

ACCT-34500 Intermediate Financial Accounting NLA

This one-semester course for students in the accounting and finance concentrations covers essential topics related to balance sheet valuation and income measurement. Includes an overview of generally accepted accounting principles, financial statements, cash, accounts receivable, inventories, operating assets, current and long-term liabilities, stockholders' equity, cash flows, and revenue recognition. All is covered at a professional level, but in less detail and theoretical depth than in a two-semester course. Students intending to sit for professional accounting examinations are expected to take a second course, ACCT-34600 Financial Accounting Theory and Reporting, to provide the required additional background. Prerequisites: ACCT-22500; junior standing. 3 credits. (F,Y)

ACCT-34600 Financial Accounting Theory and Reporting NLA

This one-semester course for students in the accounting major and the accounting concentration is a continuation of ACCT-34500 Intermediate Financial Accounting. It covers complex topics related to balance sheet valuation and income measurement and includes both topical coverage and reporting considerations. Students are expected to deal with detailed pronouncements and the advanced concepts in Intermediate Financial Accounting, such as accounting for pensions, income taxes, earnings per share, and accounting changes. Reporting issues and requirements are also covered. Text and cases are used. Intended for those planning to pursue public accounting certification (CPA). Prerequisites: ACCT-34500; junior standing. 3 credits. (S,Y)

ACCT-39700 Selected Topics in Accounting NLA

Topics of current interest to faculty and students. Experimental courses are offered under this number and title. May be repeated for credit for different selected topics. Offered on demand only. Prerequisites: As appropriate to topics; junior standing. 1-3 credits. (IRR)

ACCT-40200 Advanced Accounting NLA
 In-depth analytical study of special problems in financial accounting. Continuous emphasis is placed on the relationship between theory and practice to reflect the latest professional pronouncements. Highly technical topics related to corporation, partnership, government, and not-for-profit organizations, including consolidation, branch and consignment, reorganization and liquidation, foreign transactions, and essentials of accounting for governmental and not-for-profit organizations. Prerequisites: ACCT-34600; junior standing. 3 credits. (S,Y)

ACCT-40600 Auditing NLA
 Theory of independent examinations of financial statements. Discussion of relationships with clients; working papers; audit procedures, including evaluations of internal control; accounting principles; preparation of reports; accountant's liability; and professional ethics. Prerequisites: ACCT-34600; junior standing. 3 credits. (F,Y)

ACCT-49300 Tax Accounting NLA
 Introductory course in taxation covering structure of present tax law; bases for income tax computations; and concepts of gross income, adjusted gross income, deductions, exemptions, and credits. Emphasis is on tax questions and problems relating to individuals. A student may not receive credit for both this course and ACCT-31100. Prerequisites: ACCT-34500; junior standing. 3 credits. (F,Y)

ACCT-49400 Advanced Tax Accounting NLA
 Advanced study of income tax provisions relating to individuals, corporations, and partnerships. Sophisticated tax provisions, such as corporate liquidations, capital charges, stock options, and pension plans. Solutions to complex tax problems through use of a tax service; practical experience in locating applicable code sections, regulations, IRS rulings, and court decisions; class presentations. Prerequisites: ACCT-49300; junior standing. 3 credits. (IRR)

ACCT-49600 Practicum in Tax Accounting NLA
 Supervised work experience in tax return preparation and tax advocacy that mirrors tax practice in accounting firms. Students undertake an intensive course preparing tax forms for individuals and must successfully pass the IRS VITA volunteer tax preparer exam. Students then are responsible for maintaining the professional requirements of the established tax practice. Tax returns are computerized and electronically filed. Students and faculty utilizing collaborative learning strategies provide tax advocacy and disseminate information to taxpayers who have English as a second language. Professional skills are emphasized. Prerequisites: ACCT-49300 or junior standing with instructor permission. 3 credits. (S,Y)

ACCT-49700 Selected Topics in Accounting NLA
 See ACCT-39700. Offered on demand only. (IRR)

ACCT-49800 Internship: Accounting NLA
 See MGMT-49800. Also offered at the Ithaca College London Center. Business majors who plan to study in London should confer with their faculty advisers early in their programs; otherwise, they may not be able to fulfill all program requirements in four years. Pass/fail only. 3 credits. (F-S,Y)

ACCT-49900 Independent Study: Accounting NLA
 A variable amount of credit may be earned toward the degree. To qualify, students must have a 3.00 cumulative grade point average and must have completed at least 6 credits in the subject matter. Guidelines are available at the School of Business office. 1-3 credits. (F-S,Y)

INTERNATIONAL BUSINESS COURSES

INTB-26500 International Business Operations NLA 1b,g
 A survey of the major functional areas of managing international business operations. Emphasis is on how decisions are influenced by cultural, economic, financial, marketing, administrative, and legal conditions. Prerequisites: ECON-12100; ECON-12200; sophomore standing. Also offered at the Ithaca College London Center. Business majors who plan to study in London should confer with their faculty advisers early in their programs; otherwise, they may not be able to fulfill all program requirements in four years. 3 credits. (F,Y)

INTB-36000 International Management of Human Resources NLA
 Discussion of structural, cultural, and legal implications of human resource management in multinational companies. Topics include different organizational structures for international operations and how firms from different nations manage their staffing, training and development, performance appraisal,

compensation, and labor relations. Prerequisites: HRM-34000; junior standing. 3 credits. (IRR)

INTB-39700 Selected Topics in International Business NLA
 See ACCT-39700. Offered on demand only. (IRR)

INTB-48000 Export-Import Operations NLA
 Overview of the major considerations involved in the export-import process. Exploration of documentation, transportation, marketing, and finance of export and import operations. Discussion of legal aspects and legislative constraints confronting exporters and importers, along with governmental support programs, where available. Concentrates on the relevant issues in exporting from and importing into the United States; parallel examples from other countries are given where information is available. Prerequisites: INTB-26500 or MKTG-38000; junior standing. 3 credits. (IRR)

INTB-49000 Seminar in International Business NLA
 A capstone course in international business that analyzes a number of cases using knowledge and skills from previous courses in international business or those with global/comparative content. The main objective is to develop a clear understanding of problems and practices of decision making in international business operations. Prerequisites: INTB-26500 and any other international business course; senior standing. 3 credits. (S,Y)

INTB-49700 Selected Topics in International Business NLA
 See ACCT-39700. Offered on demand only. (IRR)

INTB-49800 Internship: Business NLA
 See MGMT-49800. Also offered at the Ithaca College London Center by business discipline, using course numbers as follows: for accounting, ACCT-49800; for management, MGMT-49800; for finance, FINA-49800; for marketing, MKTG-49800. Internships in London are limited to 3 credits. Business majors who plan to study in London should confer with their faculty advisers early in their programs; otherwise, they may not be able to fulfill all program requirements in four years. Pass/fail only. 3 credits. (F-S,Y)

INTB-49900 Independent Study: Business NLA
 See ACCT-49900. (F-S,Y)

MANAGEMENT COURSES

MGMT-11100 Introduction to Business NLA
 Overview of the world of business, its management, and its economic, political, and social environment. Particular note is taken of the areas of finance, accounting, personnel, production/operations, marketing/sales, and their interdependence. Not available to declared business majors. 3 credits. (Y)

MGMT-20600 Organizational Behavior and Management NLA
 Study of characteristics and processes of individuals, groups, and organizations that affect behavior within an organization. Attention is also given to the roles, functions, and principles of management. This survey course provides theoretical concepts and practical applications that focus on improving an individual's effectiveness within an organization. Students may not receive credit for this course and HRM-30600. Prerequisites: Three courses in business or social sciences; sophomore standing. 3 credits. (F-S,Y)

MGMT-22000 Principles of Management NLA
 A survey of concepts, theories, and practices in which managerial functions are addressed in the context of global competition, workforce diversity, ethical and environmental considerations, and performance. Current trends in management theory and practice are examined, as well as the traditional functions of planning, organizing, leading, and controlling. Not open to seniors in the School of Business. Prerequisites: Sophomore standing. 3 credits. (F-S,Y)

MGMT-26000 Business Systems and Technology NLA
 Introduces the student to information systems concepts and principles and the role systems play in business management. The focus is on traditional transaction information systems and current electronic systems. Students are exposed to business process modeling techniques and Internet website design and implementation. This course is generally project-based, and students have an opportunity to model an active business system, as well as create a fictitious business-to-consumer (B2C) website. Computer applications will be presented and taught as required. Written analyses and oral presentations are an integral part of the course. A student may not receive credit for both MGMT-26000 and MGMT-36000 or COMP-10500 or COMP-13800. Prerequisites: COMP-11000, COMP-17100, or EXSS-13900; sophomore standing. 3 credits. (F-S,Y)

MGMT-31000 Leadership in Organizations	LA	MGMT-48000 Cases in Contemporary Management	NLA
Focuses on the nature and role of leadership, along with topics in trust, visioning, and control theory that are relevant to the needs of modern-day managers. The course prepares future managers to understand how best to motivate employees and guide them to the attainment of organizational goals. This course develops students' abilities to facilitate team building, manage projects, and implement strategic change or other organizational initiatives, such as a quality management program. Prerequisites: MGMT-20600 or HRM-30600; or both PSYC-31600 and PSYC-33400. 3 credits. (F,Y)		Capstone course for the management concentration, with an emphasis on current topics and issues in management. Selected cases are analyzed, integrating knowledge and skills that students acquired from management and management-related courses. Focus is placed on an understanding of the requirements of effective management in various organizational and institutional environments, the role of managerial leadership in guiding employee contributions to the attainment of organizational goals, the need for ethical and socially responsible management, and the role of managers in their relationships with various stakeholders. Prerequisites: MGMT-31000; HRM-34000; senior standing. 3 credits. (S,Y)	
MGMT-32100 Power and Conflict in Organizations	LA	MGMT-49700 Selected Topics in Management	NLA
Power dynamics are fundamental to the effective exercise of managerial leadership in organizations. This course examines the nature and use of power, organizational politics, and conflict in organizations. In addition, the course provides a survey of methods to sustain and develop both personal and organizational power, including the network-building and conflict-handling skills needed to manage the increasingly pluralistic interests found in organizations. This course develops students' abilities to create and use sources of power and to exercise skills that will make for more effective management. Prerequisites: MGMT-20600 or HRM-30600; or both PSYC-31600 and PSYC-33400. 3 credits. (S,Y)		See ACCT-39700. Offered on demand only. (IRR)	
MGMT-35000 Database Applications in Business	NLA	MGMT-49800 Internship: Management	NLA
Examines the basic concepts of data management, database systems, and database applications in business. The goal is to provide adequate technical detail while emphasizing the organizational and implementation issues relevant to the management of computerized data in a business environment. A class project involving the design and implementation of a database using a microcomputer database management system is required. Topics include data models, database design, database applications, database administration, and data standards and policies. Students may not receive credit for both this course and COMP-37500. Prerequisites: MGMT-26000 and ACCT-22500. 3 credits. (Y)		Off-campus experience involving varied, nonroutine work projects designed to allow students to synthesize academic theory with "real world" operations of an organization. Primary responsibility is on the student to develop a project proposal and then carry out its requirements in conjunction with a faculty sponsor. Prerequisites: Junior standing and completion of appropriate principles course; a minimum cumulative GPA of 2.70 at Ithaca College; approval of proposal by term beginning. Also offered at the Ithaca College London Center. Business majors who plan to study in London should confer with their faculty advisers early in their programs; otherwise, they may not be able to fulfill all program requirements in four years. Three business elective credits are granted for each internship. An internship may not be repeated for credit with the same employer. A maximum of 6 credits may be earned in any combination of ACCT-39800, INTB-xxxxx, MGMT-xxxxx, FINA-xxxxx, MKTG-xxxxx, HRM-xxxxx, PROD-xxxxx, GBUS-xxxxx, BINT-xxxxx Internship and BINT-19800 Experiential Learning. Pass/fail only. 3 credits. (F-S,Y)	
MGMT-36100 Advanced Spreadsheets for Managers I	LA	MGMT-49900 Independent Study: Management	NLA
Use of the spreadsheet as a tool for decision making, list management, construction of two- and three-dimensional charts, troubleshooting formulas, advanced functions, and an introduction to the design and creation of specialized functions. Block I course. Prerequisites: MGMT-26000 or MGMT-36000. 1 credit. (Y)		See ACCT-49900. (F-S,Y)	
MGMT-36200 Advanced Spreadsheets for Managers II	LA	FINANCE COURSES	
A continuation of MGMT-36100 Advanced Spreadsheets for Managers I, with a focus on the programmatically controlled operation of spreadsheets. Concepts covered include the design and construction of complex functions, sharing data with other programs, and the design and creation of event-driven controls, as well as an introduction to programming spreadsheets. Block II course. Prerequisites: MGMT-36100. 1 credit. (Y)		FINA-12100 Personal Finance	NLA
MGMT-39700 Selected Topics in Management	NLA	A basic finance course, aimed primarily at non-business students, dealing with various aspects of individual financial decision making. Provides an introduction to financial investments, including stocks, bonds, and mutual funds, and an overview of the individual income tax system with emphasis on tax computations and planning. The fundamentals of financing home and auto purchases, retirement planning, estate management, and insurance are also covered. May not be applied to a degree in the School of Business. 3 credits. (F,O)	
See ACCT-39700. Offered on demand only. (IRR)		FINA-20300 Financial Markets and Institutions	NLA
MGMT-42100 Strategic Management	NLA	A broad introduction to the structure and operation of the U.S. financial system through examination of the major financial institutions, markets, and instruments that compose it. Emphasis is on the functions and interrelationships of these elements and on identifying various government institutions and regulations overseeing the system. Prerequisites: ECON-12100; sophomore standing. 3 credits. (S,Y)	
Deals with upper-level management skills and attitudes as they encompass all basic business fields. Stresses the integration of the various disciplines studied and the opportunity to develop managerial decision-making abilities. Students will utilize professional communication and teamwork skills. Open only to students in the School of Business. Prerequisites: MGMT-20600 or HRM-30600; FINA-31100; MKTG-31200; PROD-34500; HRM-30200; senior standing. 3 credits. (F-S,Y)		FINA-31100 Business Finance	NLA
MGMT-45100 Small Business Seminar I	NLA	Foundations of financial theory and techniques of financial decision making; time value of money; bond and stock valuation; ratio analysis; financing decisions; capital budgeting; cost of capital; capital structure; risk and return; dividend policy; operating and financial leverage; working capital management. Written assignments will be required. Prerequisites: MATH-10700, MATH-10800, or MATH-11100; ECON-12100; ECON-12200; MATH-14400, MATH-24300, or MATH-24400; ACCT-22500; junior standing. 3 credits. (F-S,Y)	
Introduction to the concepts and principles of small business management. Case study analysis will lead to practical understanding and application of management concepts. Prerequisites: Upper-level standing; permission of instructor. 3 credits. (F, IRR)		FINA-31500 Real Estate Finance	NLA
MGMT-46000 Seminar in Organizational Development and Change	NLA	Financing of residential properties (types of loans, underwriting, appraisal, and closing), analysis of income-producing properties, cash flow identification, tax implications, leverage, and valuation; real estate investment performance; sources of real estate funding; secondary mortgage markets; and the role of government policies. Corequisites: FINA-31100; junior standing. 3 credits. (IRR)	
In-depth examination of the nature, strategies, models, and intervention activities associated with planned change efforts for organizational improvement. Students build on previous knowledge of organizational structure and processes through independent readings and research, culminating in a challenging team consulting experience in an ongoing organization. Prerequisites: HRM-30600; senior standing. 3 credits. (IRR)		FINA-31700 Insurance and Risk Management	NLA
		Study of risk and the risk management process with a major focus on insurance as a risk management tool. Legal principles, institutional aspects, and international issues. Business and personal risk management and government insurance. Corequisites: FINA-31100; junior standing. 3 credits. (IRR)	

FINA-32100 Security Analysis and Portfolio Management NLA
In-depth study of the techniques used to analyze securities and portfolios. Risk and return trade-off; asset allocation; portfolio selection; diversification; capital asset pricing model; efficient market hypothesis; fixed income securities and equity valuation models; duration; derivative assets. Prerequisites: FINA-31100; junior standing. 3 credits. (F-S,Y)

FINA-37000 International Finance NLA
Study of the conceptual and practical aspects of international finance through in-depth analysis of international financial markets, exchange rate determination, and exchange rate risk exposure and management. Concentration on working capital management and international capital budgeting strategy. Students develop an understanding of the dynamic relationship between exchange rates and fundamental economic variables. Prerequisites: FINA-31100; junior standing. 3 credits. (S,Y)

FINA-39700 Selected Topics in Finance NLA
See ACCT-39700. Offered on demand only. (IRR)

FINA-41500 Financial Planning and Investment NLA
How the theoretical aspects of efficient markets, portfolio theory, and capital asset pricing are applied to the development of financial plans for achieving investment goals, implementing strategies to achieve these goals, and measuring and monitoring the results. Prerequisites: FINA-31100; FINA-32100; junior standing. 3 credits. (IRR)

FINA-41700 Bank Financial Management NLA
Study of the decisions made by managers of commercial banks and other financial institutions, with a focus on understanding conceptual frameworks for management of assets, liabilities, reserves, and capital of U.S. financial institutions in a global economy. Special attention is paid to the changing environment and role of financial institutions in society. Prerequisites: FINA-20300 or ECON-32100; FINA-31100; junior standing. 3 credits. (IRR)

FINA-41900 Speculative Markets NLA
In-depth analysis of options and option markets. Review of put and call options, option pricing formulas, and option strategies. Discussion of new developments such as interest rate options and options on future contracts. Second half focuses on the futures market, pricing the commodity futures and financial futures, and optimal hedging strategies based on futures. Prerequisites: FINA-31100; FINA-32100; junior standing. 3 credits. (IRR)

FINA-48000 Cases in Financial Management NLA
Capstone course in finance that combines theories of financial management with practical application through case analysis. Financial theories with respect to risks and returns, capital structure and cost of capital, optimal capital budget, short- and long-term financing decisions, and other topics concerning multinational financial management. Students are required to write and present analyses of cases in the class. Prerequisites: FINA-31100; FINA-32100; senior standing. 3 credits. (S,Y)

FINA-49700 Selected Topics in Finance NLA
See ACCT-39700. Offered on demand only. (IRR)

FINA-49800 Internship: Finance NLA
See MGMT-49800. Also offered at the Ithaca College London Center. Business majors who plan to study in London should confer with their faculty advisers early in their programs; otherwise, they may not be able to fulfill all program requirements in four years. Pass/fail only. 3 credits. (F-S,Y)

FINA-49900 Independent Study: Finance NLA
See ACCT-49900. (F-S,Y)

MARKETING COURSES

MKTG-31000 Quantitative Methods in Business NLA
A study of quantitative tools used in solving business problems. Statistical quality control and decision models, regression methods, linear programming, and CPM- and PERT-type models. Using computers to solve problems is an important aspect. Prerequisites: MATH-24300 or MATH-24400; COMP-11000; junior standing. 3 credits. (S,Y)

MKTG-31200 Principles of Marketing NLA
Study of concepts, activities, and decisions related to the exchange process, management of the marketing mix, and development of marketing strategy for profit and not-for-profit organizations. Addresses the sociocultural, legal and

regulatory, technological, economic, ethical, political, and social responsibility dimensions to marketing in the global environment. Prerequisites: Three courses in business or social sciences; junior standing. 3 credits. (F-S,Y)

MKTG-32300 Consumer Behavior NLA
Study of consumer behavior variables and their impact on marketing. Includes consumer behavior models, motivation, perception, attitudes, and the influences of family, society, and culture. Prerequisites: ECON-12200; MKTG-31200; junior standing. 3 credits. (F,Y)

MKTG-32500 Sales and Sales Promotion NLA
Examines the roles of personal selling and sales promotion in an organization's integrated marketing communications (IMC) mix. Students will learn how sales and sales promotion work together with other IMC tools, such as advertising and publicity, to accomplish marketing strategies. Students will gain knowledge of traditional and cutting-edge consumer and trade promotions, as well as personal selling tactics and techniques. Students may not receive credit for this course and MKTG-34500 or MKTG-37000. Prerequisites: MKTG-31200; junior standing. 3 credits. (Y)

MKTG-34500 Sales Management NLA
Managerial and behavioral science analysis of the selling function. Assessment of the modern marketing role of the sales force manager in correlation with planning-forecasting, organization development, staffing and training, allocation of sales effort, cost-expense control, compensation, and performance evaluation. Prerequisites: MKTG-31200; junior standing. 3 credits. (Y)

MKTG-37000 Promotion Management NLA
Introduction to a combination of promotional tools available to today's marketing manager. Students will gain a basic knowledge of advertising, sales promotion, public relations, and personal selling in an effort to understand, plan, execute, and evaluate an organization's promotional programs. Prerequisites: MKTG-31200; junior standing. 3 credits. (IRR)

MKTG-38000 International Marketing NLA
Focus on marketing management problems, techniques, and strategies necessary to incorporate the marketing concept into the world marketplace. A multidisciplinary approach creates a broad understanding of the subject matter. Concepts from economics, political science, anthropology, sociology, management, and marketing are integrated. Readings include text plus journal and magazine articles. Prerequisites: MKTG-31200; junior standing. 3 credits. (F-S,Y)

MKTG-39000 Principles of Electronic Commerce NLA
The foundation course for all electronic commerce coursework in the School of Business. Studies a wide range of topics relating to the Internet, including its history and growth, website design and implications, search engine optimization, banner advertising strategies, and website ratings/certification services. Prerequisites: Three courses in business or social sciences; COMP-11000, COMP-10500, OCLD-25000, or equivalent; junior standing. 3 credits. (Y)

MKTG-39100 Electronic Commerce: Legal Issues NLA
Examines the legal issues surrounding electronic commerce: establishing an online business, payment mechanisms and security issues, taxation of online sales, and potential disputes in global transactions. Explores ethical and public policy issues relating to electronic commerce. Security and privacy will be investigated from a consumer's point of view. Prerequisites: GBUS-20300; junior standing. 3 credits. (Y)

MKTG-39600 Selected Topics in Electronic Commerce NLA
Covers topics of current interest to faculty and students. May be repeated for credit with different selected topics. Prerequisites: MKTG-39000 and perhaps others as appropriate to the topics; junior standing. 1-3 credits, depending upon issues and time required to adequately address the material. (IRR)

MKTG-39700 Selected Topics in Marketing NLA
Topics of current interest to faculty and students. This course may be repeated for credit for different selected topics. Prerequisites: As appropriate to topics; junior standing. 1-3 credits. (IRR)

MKTG-41100 Marketing Research NLA
Introduction to the design and application of research methodology and the most common and practical problems associated with marketing research. Emphasis is on survey methods focusing on questionnaire construction, data collection, and analysis. Computer assignments require students to use latest software packages. Prerequisites: TVR-26000, MATH-14400, MATH-24300, MATH-24400, or PSYC-20700; MKTG-31200; junior standing. 3 credits. (F,Y)

MKTG-48600 Marketing Strategy	NLA	HRM-36000 Labor Law	NLA
Capstone course for marketing majors, challenging them to identify and apply appropriate marketing concepts gained through earlier coursework. Specifically, the student is required to analyze actual and hypothetical marketing situations and react to or solve marketing problems by demonstrating an understanding of the marketing concept, mix, and strategy, as well as a strategic perspective. Prerequisites: MKTG-31200; MKTG-32300; MKTG-41100; senior standing. 3 credits. (S,Y)		Discussion of the legal and economic philosophies leading to modern labor legislation and the relationship between government and unions as manifested in the Wagner, Taft-Hartley, and Landrum-Griffin Acts. Prerequisites: HRM-35000; junior standing. 3 credits. (IRR)	
MKTG-49100 Marketing on the Internet	NLA	HRM-39700 Selected Topics in Human Resource Management	NLA
Examines similarities and differences between traditional and online marketing methods and strategies. Heavy online research component; students will gather both secondary and primary data on the web, and then analyze and report findings. Assignments include investigating electronic marketing trends and practices in selected industries and creating web pages for hypothetical businesses. Prerequisites: MKTG-31200; COMP-11000, COMP-10500, or OCLD-15000; junior standing. 3 credits. (S,Y)		See ACCT-39700. Offered on demand only. (IRR)	
MKTG-49700 Selected Topics in Marketing	NLA	HRM-44100 Employee Benefits and Pensions	NLA
Topics of current interest to faculty and students. This course may be repeated for credit for different selected topics. Prerequisites: As appropriate to topics; junior standing. 1-3 credits. (IRR)		Presentation of the characteristics of employer-provided employee benefit programs (health, life, disability, pension, wellness) as well as legally required social insurance programs (social security, workers' compensation, unemployment insurance). Analysis of economic, financial, and motivational aspects of these programs using management and financial theories. Prerequisites: Any combination of two level-3 courses in management (MGMT-xxxxx), finance (FINA-xxxxx), or human resource management (HRM-xxxxx); junior standing. 3 credits. (IRR)	
MKTG-49800 Internship: Marketing	NLA	HRM-44400 Employment Law	NLA
See MGMT-49800. Also offered at the Ithaca College London Center. Business majors who plan to study in London should confer with their faculty advisers early in their programs; otherwise, they may not be able to fulfill all program requirements in four years. 1-6 credits. (F-S,Y)		A survey of employment law, including employment discrimination, equal pay, workers' compensation, occupational safety and health, and relevant judicial decisions. Prerequisites: GBUS-20300; junior standing. 3 credits. (Y)	
MKTG-49900 Independent Study: Marketing	NLA	HRM-49700 Selected Topics in Human Resource Management	NLA
See ACCT-49900. (F-S,Y)		See ACCT-39700. Offered on demand only. (IRR)	
HUMAN RESOURCE MANAGEMENT COURSES			
HRM-30200 Applied Ethical Issues in Management	LA	HRM-49800 Internship: Human Resource Management	NLA
Examines concepts, issues, and tools related to the management of business ethics in organizations. Analysis of ethical problems and application of a process of moral decision making to ethical problems in business. Examination of ethical, social, and political issues confronting modern organizations from internal and external stakeholders' viewpoints. Prerequisites: GBUS-20300; junior standing. 3 credits. (Y)		See MGMT-49800. Also offered at the Ithaca College London Center. Business majors who plan to study in London should confer with their faculty advisers early in their programs; otherwise, they may not be able to fulfill all program requirements in four years. Pass/fail only. 3 credits. (F-S,Y)	
HRM-30600 Organizational Behavior	NLA	HRM-49900 Independent Study: Human Resource Management	NLA
Study of the characteristics and processes of individuals, groups, and organizations that impact human behavior within an organizational context, including issues of ethics and demographic diversity in the workplace. This survey course provides theoretical concepts and practical applications that focus on improving an individual's effectiveness within an organization. Students may not receive credit for this course and MGMT-20600. Prerequisites: Three courses in business or social sciences; junior standing. 3 credits. (F-S,Y)		See ACCT-49900. (F-S,Y)	
HRM-34000 Human Resource Management	NLA	PRODUCTION COURSES	
This survey course provides an overview of human resource policies and procedures within the context of managerial decision making in organizations. Primary topics include human resource planning and analysis, equal employment opportunity, staffing, human resource development, compensation and benefits, health and safety, and labor-management relations. Prerequisites: Three courses in business or social sciences; junior standing. 3 credits. (F, Y)		PROD-34500 Operations Management	NLA
HRM-34500 Women and Men in Management	NLA	Introduction to the operations function in business for managing the resources (including people, facilities, inventories, processes, and systems) that create value in the form of a product or a service for an organization. The qualitative and quantitative aspects of managing a supply chain will be covered through topics such as product/process design, quality management, inventory control, and scheduling. Students will use computer technology and library resources to analyze issues, often in teams. Prerequisites: MATH-10700, MATH-10800, or MATH-11100; MATH-14400, MATH-24300, or MATH-24400; ACCT-22600; junior standing. 3 credits. (F-S,Y)	
Addresses the transition taking place in male-female relationships in the workplace. The relevance of gender-related issues that are both pre-organizational and organizational is critically examined. Stereotypes, the "ideal" of the androgynous manager, and gender relationships in future workplaces are discussed. Prerequisites: One of HRM-30600, MGMT-22000, PSYC-33400, SOCI-21200, or OCLD-10800; junior standing. 3 credits. (IRR)		PROD-39700, PROD-49700 Selected Topics in Production/ Inventory Management	NLA
HRM-35000 Labor Relations	NLA	See ACCT-39700. Offered on demand only. (IRR)	
Study of the relationships between unions and employers, including various aspects of labor history, law, and collective bargaining. Additional emphasis is on public sector unionism, unionism in Europe, the changing nature of labor-management relations in the United States as a result of global competition and the internationalization of markets, and patterns of union resistance and preventive labor relations strategies. Prerequisites: Three courses in business or social science; junior standing. 3 credits. (S,Y)		PROD-49800 Internship: Production	NLA
		See MGMT-49800. Pass/fail only. (F-S,Y)	
		PROD-49900 Independent Study: Production	NLA
		See ACCT-49900. (F-S,Y)	
GENERAL BUSINESS COURSES			
		GBUS-20300 Legal Environment of Business	NLA
		Introduction to the American legal system and the legal environment in which businesses operate. Topics covered include the judicial process; constitutional law and issues of discrimination and diversity; criminal law; intentional torts and negligence; product liability; the law of contracts; and selected current topics in law. Emphasis is on case analysis, including the social, ethical, political, and economic considerations of the impact of law on business and society. Emphasis is also placed on the application of legal concepts to solve problems. Prerequisites: Two courses in social sciences; sophomore standing. 3 credits. (F-S,Y)	
		GBUS-20400 Legal Environment of Business II	NLA
		Continuation of GBUS-20300 Legal Environment of Business. This course focuses on business organizations and the regulation of business. Topics covered	

include agency and issues in employment law, forms of business organizations, partnerships, corporations, securities regulation, environmental law, antitrust law, corporate social responsibility, the Uniform Commercial Code, debtor-creditor relations, and selected current topics in law. Emphasis is on case analysis, including the social, ethical, political, and economic considerations of the impact of law on business and society. Emphasis is also placed on the application of legal concepts to solve problems. A student cannot receive credit for both GBUS-20400 and GBUS-30700. Prerequisites: GBUS-20300; sophomore standing. 3 credits. (S,Y)

GBUS-30700 Commercial Law NLA

In-depth analysis of the commercial law. Topics include Uniform Commercial Code (UCC) Article 2: sales contracts and risk of loss issues; Article 3: negotiable instruments and the Holder-in-Due-Course doctrine; Article 6: bulk transfers; Article 9: secured transactions; bankruptcy; creditor and debtor rules; mortgages; liens; principals and agents; antitrust legislation; special corporation topics, such as LBOs and insider trading; liability of corporate officers and directors; and ethical considerations. Previously titled Business Law II (Accounting). A student may not receive credit for both GBUS-30700 and GBUS-20400. Prerequisites: GBUS-20300; junior standing. 3 credits. (S,Y)

GBUS-31000 International Business Law NLA

Analysis of commercial law in an international context. Topics covered include major national and international trade regulations; international sales, credits, and commercial transactions; resolution processes for international disputes; U.S. trade law; import and export laws; GATT; and the regulation of the international marketplace. Emphasis is on the application of legal concepts to solve problems. Prerequisites: GBUS-20300; junior standing. 3 credits. (S,Y)

GBUS-32400 Alternative Dispute Resolution NLA

Study of the major theories of business dispute resolution in the United States, beginning with civil litigation and proceeding to negotiations, mediations, arbitration, and mini-trials. Students will learn the theoretical framework of dispute resolution and apply the theory to a series of interactive workshops, in which they will assume the roles of negotiators, mediators, and arbitrators in a business setting. Prerequisites: GBUS-20300. 3 credits. (Y)

GBUS-35300 Real Estate Law NLA

Fundamental concepts of the law of real property, including real estate contracts, liens, leases, mortgages, deeds, zoning and other limitations on land use, and such specialized topics as real estate implications of the Americans with Disabilities Act. Prerequisites: GBUS-20300; junior standing. 3 credits. (IRR)

GBUS-43000 Business and Society NLA

Interrelationships of individuals, business firms, consumer groups, and governments in American society. Case studies are used to illustrate a broad range of issues, such as business social responsibilities, governmental regulation of business, antitrust cases, and the role of consumer movements. Prerequisites: Senior standing. 3 credits. (IRR)

GBUS-49700 Selected Topics in General Business NLA

See ACCT-39700. Offered on demand only. (IRR)

INTERDISCIPLINARY BUSINESS COURSES

BINT-10100 World of Business NLA

Surveys the functional areas of business — finance, accounting, human resources, production, marketing, and international business — and reviews the socioeconomic, political, and legal factors that influence business decisions in a global economy. In addition, the course links the challenges faced by first-year college students with similar demands on management in business settings. Topics covered include time management, goal setting, stress management, career development, and other topics related to student and career success. Open to first-year students in business and first-year exploratory majors only. A student may not receive credit for both this course and MGMT-11100. 3 credits. (F,Y)

BINT-19800 Experiential Learning NLA

Permits students to investigate specific business disciplines and their career opportunities through placements in business organizations. The student is expected to keep a log of activities and have frequent contact with a faculty sponsor. This course may be repeated a maximum of three times with different employers. Open only to business majors; credits may not be used for a business elective, only for open credit. Three credits maximum; the combination of this course and ACCT-49800, INTB-49800, MGMT-49800, FINA-49800, MKTG-49800, HRM-49800, PROD-49800, GBUS-49800, BINT-49800, or BGRD-49800 Internship may not exceed 6 credits. Prerequisites: BINT-10100; sophomore standing. Pass/fail only. 1 credit. (F-S,Y)

BINT-19900 Washington, D.C., Practicum NLA

Off-campus experience in Washington, D.C., involving varied nonroutine work projects that allow students to synthesize classroom learning with on-the-job learning acquired by working in an organization. The program puts primary responsibility on the student to carry out program requirements in conjunction with a faculty sponsor. Credits may only be used as open elective credits and may not be used as business elective credit or to replace other business coursework. Prerequisites: BINT-10100; sophomore standing; minimum of 2.50 cumulative grade point average at Ithaca College. Pass/fail only. 3–6 credits. (F-S,Y)