GLOBAL BUSINESS


In today’s global economy, business organizations need to think beyond national boundaries and develop expertise in working in a variety of markets. Working internationally requires that we learn to understand and appreciate diverse cultures, while serving the strategic needs and mission of our own organization. The Global Business post-baccalaureate certificate program provides a flexible curriculum that allows business students to individualize their study.

Certificate Offered


Global Business Courses

ACCOUNT 201-DL Introduction to Financial Accounting (1 Unit)
Introduction to the financial accounting process, including the identification, recording, and communication of accounting information to external users. Generally Accepted Accounting Principles (GAAP) and how their framework fosters the relevance and reliability of financial statements.

ACCOUNT 202-DL Introduction to Managerial Accounting (1 Unit)
A continuation of the introduction to accounting, with emphasis on providing relevant and timely accounting information and analysis to managers for use in planning, decision making, and controlling strategic operational objectives. Topics include the classifications of costs and different ways of reporting and analyzing those costs; the operating budgeting process; capital budgeting; and job-order, standard, process, and activity-based costing systems.

Prerequisite: ACCOUNT 201-DL.

ACCOUNT 208-DL Income Tax I (1 Unit)
Introduction to the field of taxation, with attention to individual income taxation. Gross income, capital gains, deductions, and alternate tax methods. IRS forms used.

Prerequisite: ACCOUNT 202-DL.

ACCOUNT 210-DL Intermediate Accounting I (1 Unit)
Accounting theory and concepts; analysis of special problems that arise in applying these underlying concepts to financial accounting. Accounting information as a basis for decisions by management, stockholders, creditors, and other users of financial and accounting reports.

Prerequisite: ACCOUNT 202-DL.

ACCOUNT 211-DL Intermediate Accounting II (1 Unit)
Accounting problems of corporations’ valuation, cost allocation, stockholder equity, and long-term debt; leases, pension plans, and income tax allocations; financial statement construction, effect of errors, cash and other funds, and issues relating to the analysis of financial statements; the present-value concept.

Prerequisite: ACCOUNT 210-DL.

ACCOUNT 308-DL Income Tax II (1 Unit)
A continuation in the field of taxation with particular attention to the field of corporate and business taxation at the Federal level. Corporate formation and capital structure, corporate income tax, other corporate levies, consolidated tax returns, partnerships, and S-corporations.

Prerequisite: ACCOUNT 208-DL.

ACCOUNT 310-DL Managerial Cost Accounting (1 Unit)
Managerial uses of cost data in planning, controlling, and evaluating organizational activities and in making business decisions. Topics include discussion of activity-based costing, standard costs, inventory costing, and review of cost allocation techniques. In addition, contemporary topics, including pricing decisions, balanced scorecard, and capital budgeting techniques will be discussed, along with ethical and behavioral issues addressing both manufacturing and service sectors.

Prerequisite: ACCOUNT 202-DL.

ACCOUNT 340-CN Government and Nonprofit Accounting (1 Unit)
The defining characteristics of accounting for government and nonprofit organizations.

ACCOUNT 350-DL Auditing I (1 Unit)
Fundamental concepts of balance sheet audits. Students exercise the role of an external auditor, identifying audit risks, determining appropriate audit techniques and evidencing, and executing audits of primary financial areas present at most companies.

ACCOUNT 350-DL Auditing II (1 Unit)
Builds on foundational audit concepts and applies them to real-life situations, including the understanding and analysis of company financial statements. Internal control frameworks and standards, alternatives to the traditional financial statement audit, roles of the external and internal auditor are also considered.

Prerequisite: ACCOUNT 350-DL.

ACCOUNT 370-CN Advanced Accounting (1 Unit)
Accounting for multi-corporate entities and acquisitions, consolidated financial statements, accounting for state and local governments, partnerships, accounting for non-profit organizations, and foreign operations.

Prerequisite: ACCOUNT 211-DL.

ACCOUNT 390-CN Topics in Accounting: (1 Unit)
Topics vary. May be repeated for credit with different topic.

ACCOUNT 390-DL Topics in Accounting: (1 Unit)
Topics vary. May be repeated for credit with different topic.

ACCOUNT 399-CN Independent Study (1 Unit)

ECON 201-CN Introduction to Macroeconomics (1 Unit)
Introduction to economics with emphasis on macroeconomics. Topics include: scarcity and choice, elements of supply and demand, inflation, unemployment, recessions, booms, fiscal and monetary policy, international balance of payments, and budget deficits.

Prerequisite: basic algebra and graphing.

ECON 202-CN Introduction to Economics II: Microeconomics (1 Unit)
An introductory course on the fundamentals of microeconomics. The behavior of individuals and firms in deciding on prices and allocation of scarce resources. Topics include: consumer preferences, costs of production, equilibrium prices and output, different market types, potential market failures, and the role of government interventions and public policy.

Prerequisite: ECON 201-CN.

ECON 281-CN Introduction to Applied Econometrics (1 Unit)
An introduction to econometrics. The underlying theory of regression and the practical application of these techniques to data sets. Understanding and diagnosing common statistical problems encountered during estimation.
ECON 339-CN Labor Economics (1 Unit)
The theory and empirical analysis of employment relationships. Topics include: decision to participate in the labor market, tradeoff between labor and leisure, demand for labor by firms, matching of workers and jobs, role and effect of trade unions, minimum wage legislation, labor mobility, and human capital acquisition. 
Prerequisite: ECON 281-CN, ECON 310-A, ECON 310-B, ECON 311-CN.

ECON 341-CN Economics of Education (1 Unit)
The economic analysis of education. Topics include: returns to schooling, individual decisions to invest in education, the production of education, markets for schools and teachers, financing, and public policy.
Prerequisite: ECON 281-CN, ECON 310-A, ECON 310-B.

ECON 349-CN Industrial Economics (1 Unit)
Examination of the competitive and cooperative strategies employed by profit-maximizing firms in a wide range of market structures. Topics include: the setting of prices and outputs, product quality and variety, competitive responses, entry barriers, mergers and acquisitions, and relationships with suppliers and distributors.
Prerequisite: ECON 281-CN, ECON 310-A, ECON 310-B.

ECON 350-CN Monopoly, Competition and Public Policy (1 Unit)
Application of microeconomic tools to the problems and issues caused by monopoly power in the context of antitrust law, public utility regulation, and intellectual property. Use of economic theory and landmark legal cases to study the purpose and development of policies to mitigate anti-competitive practices, and highlight currently unresolved public policy debates.
Prerequisite: ECON 281-CN, ECON 310-A, ECON 310-B.

ECON 351-CN Law and Economics (1 Unit)
Use of economic analysis to understand the incentives, workings and efficiency of the legal system. Topics include: torts, contracts, property, criminal law, corporate law, and antitrust and regulation statutes.
Prerequisite: ECON 281-CN, ECON 310-A, ECON 310-B.

ECON 354-CN Issues in Urban and Regional Economics (1 Unit)
Factors affecting the spatial distribution of economic activity within cities and between different regions of a country. Choice of residential and workplace location. Applications of economic analysis to problems of urban areas such as housing markets, zoning restrictions, and racial and social patterns of employment and housing.
Prerequisite: ECON 281-CN, ECON 310-A, ECON 310-B.

ECON 355-CN Transportation Economics and Public Policy (1 Unit)
Economics of all forms of transportation and the regulatory and public policy environment in which they operate. Topics include: demand by passengers and freight shippers, costs of production, optimal pricing, regulatory interventions, subsidies, evaluation of investment, and dealing with congestion.
Prerequisite: ECON 281-CN, ECON 310-A, ECON 310-B.

ECON 360-CN Foundations of Corporate Finance Theory (1 Unit)
How corporations allocate resources over time as facilitated by capital markets. Topics include: discounting techniques and applications, stock and bond valuation, asset pricing models, diversification and portfolio choice, capital budgeting, and basic option theory.
Prerequisite: ECON 281-CN, ECON 310-A, ECON 311-CN.

ECON 361-CN International Trade (1 Unit)
Factors influencing trade in goods and services between countries and the implication of globalization. The reasons for, and the effects of, trade policy instruments such as tariffs, quotas, and voluntary export restrictions.
Prerequisite: ECON 281-CN, ECON 310-A, ECON 310-B, ECON 311-CN.

ECON 362-CN International Finance (1 Unit)
The determination of exchange rates, international asset prices and flows, currency crises, and the international transmission of macroeconomic disturbances. **Prerequisite:** ECON 281-CN, ECON 310-A, ECON 310-B.

**ECON 372-CN Environmental Economics (1 Unit)**
Economic analysis of scarcity and incentives explaining environmental issues such as pollution and climate change. Modeling and evaluation of public policy. (Students may not receive credit for both ECON 370-CN and ECON 372-CN). **Prerequisite:** ECON 281-CN, ECON 310-A, ECON 310-B.

**FINANCE 202-CN Introduction to Finance (1 Unit)**
Introduction to the basic concepts and models used in finance. **Prerequisite:** MATH 101-CN, STAT 202-CN, or college algebra, statistics, financial accounting, microeconomics, and macroeconomics, or equivalents. Carries business credit.

**FINANCE 202-DL Introduction to Finance (1 Unit)**
Introduction to the basic concepts and models used in finance. **Prerequisite:** MATH 101-CN, STAT 202-CN, or college algebra, statistics, financial accounting, microeconomics, and macroeconomics, or equivalents. Carries business credit.

**FINANCE 360-CN Corporate Finance (1 Unit)**
Topics include capital budgeting; how companies determine what an appropriate discount rate would be for a given capital investment; the Capital Asset Pricing Model (CAPM) and the Arbitrage Pricing Theory (APT) models used to estimate a firm’s cost of equity; detailed consideration of how beta is estimated for the CAPM; how a company derives its weighted average cost of capital (WACC); the dividend policy decision and capital structure theory; financial planning models; the adjustments typically made to financial statement data to accommodate the needs and viewpoints of financial analysts and investors; corporate risk management (hedging techniques). **Prerequisite:** FINANCE 202-CN or equivalent.

**FINANCE 363-CN Financial Markets and Institutions (1 Unit)**
The role of financial institutions and markets from a financial manager’s perspective. Process of financial intermediation within the economy. **Prerequisite:** FINANCE 202-CN.

**FINANCE 364-CN Investment Theory (1 Unit)**
Theory underlying the construction of a financial assets portfolio with the objective of maximizing expected return for a specified tolerable level of risk. Topics include risk aversion and utility functions; diversification; capital allocation to risky assets (the separation property); optimal risky portfolios; index models, the Capital Asset Pricing Model and multifactor models of risk and return; and the efficient market hypothesis. **Prerequisite:** FINANCE 202-CN or equivalent.

**FINANCE 365-CN Portfolio Management (1 Unit)**
Applied investment management. **Prerequisite:** FINANCE 202-CN or equivalent.

**FINANCE 368-CN Options and Futures (1 Unit)**
Development of skills to value and use options, futures, and related financial contracts. Topics include arbitrage, hedging, spreading, pricing relations, models such as Black Scholes and cost of carry, and currency and interest-rate swaps. **Prerequisite:** FINANCE 202-CN or equivalent.

**FINANCE 390-CN Special Topics: (1 Unit)**
Topics vary. May be repeated for credit with different topic.

**FINANCE 399-CN Indp Study (1 Unit)**

**MKTG 201-CN Principles of Marketing (1 Unit)**
Marketing structure and processes whereby products proceed from the place of production to final use or consumption. Sales management, retailing, foreign trade, advertising, channels of distribution for marketing different types of products, activities of wholesale and retail middlemen and other important marketing institutions, cooperative marketing, market risk, sources of marketing information, price determination, governmental activity related to marketing, cost of marketing, and general critique of market structure.

**MKTG 201-DL Principles of Marketing (1 Unit)**
Marketing structure and processes whereby products proceed from the place of production to final use or consumption. Sales management, retailing, foreign trade, advertising, channels of distribution for marketing different types of products, activities of wholesale and retail middlemen and other important marketing institutions, cooperative marketing, market risk, sources of marketing information, price determination, governmental activity related to marketing, cost of marketing, and general critique of market structure.

**MKTG 310-CN Integrated Marketing Communications (1 Unit)**
Practical introduction to integrated marketing communication strategic concepts and methods. Topics include product strategy, branding, pricing strategy, distribution, retailing, service marketing, advertising, promotion and media.

**MKTG 320-CN Brand Management (1 Unit)**
Introduction to brand management as critical element to maintaining the long-term profitability of products and services. Topics include understanding of brands from a customer perspective; building, measuring, and leveraging brand equity; managing brand portfolios and managing brands over time.

**MKTG 350-CN Market Research (1 Unit)**
Introduction to marketing research and the marketing research process.

**MKTG 360-CN International Marketing (1 Unit)**
Examination of both international marketing and the effort to market to various cultures within the United States.

**MKTG 390-CN Topics In Marketing: (1 Unit)**
Topics vary. May be repeated for credit with different topic.

**MKTG 399-CN Independent Study (1 Unit)**

**ORG_BEH 301-CN Organization Behavior (1 Unit)**
Examination of aspects of organizations from an integrated perspective, including how the formal organization, culture, people and work can all connect to transform inputs to outputs. Emphasis on understanding individual differences as the foundation of our interpersonal and managerial effectiveness.

**ORG_BEH 301-DL Organization Behavior (1 Unit)**
Examination of aspects of organizations from an integrated perspective, including how the formal organization, culture, people and work can all connect to transform inputs to outputs. Emphasis on understanding individual differences as the foundation of our interpersonal and managerial effectiveness.

**ORG_BEH 307-CN Leadership Principles and Practices (1 Unit)**
Introduction to the theory and practice of leadership: the capacity to mobilize group resources to affect fundamental change in organizations. Topics include understanding organizations as complex social systems; the difference between leadership and authority; navigating the politics of competing factions within organizations to achieve shared goals; emotional intelligence and the emerging neuroscience of leadership; the role of personal presence in establishing trust in leader-follower...
relationships; and the role of leadership in creating an environment in which risk-taking and innovative solutions are encouraged.

**ORG_BEH 309-CN Human Resource Management (1 Unit)**
Exploration of the evolution of HR from its inception to the present day.

**ORG_BEH 310-CN Organizational Change (1 Unit)**
In-depth investigation of the forces driving organizational change and their impact on people and structure.

**ORG_BEH 311-CN Conflict Resolution (1 Unit)**
Conflict theory and its application to negotiations; conflict resolution style, group membership's impact on conflict.

**ORG_BEH 311-DL Conflict Resolution (1 Unit)**
Course description: Conflict theory and its application to negotiations; conflict resolution style, group membership's impact on conflict.

**ORG_BEH 321-CN Employment Law (1 Unit)**
Policy, procedural guidelines, and supervisory practices relating to hiring, promotion, compensation, discharge, employment-at-will, and affirmative-action issues.

**ORG_BEH 321-DL Employment Law (1 Unit)**
Course description: This course reviews policy, procedural guidelines, and supervisory practices relating to hiring, promotion, compensation, discharge, employment-at-will, and affirmative-action issues. The course is designed to equip current and future managers with the ability to anticipate and prevent discrimination complaints related to protected characteristics such as race, sex, national origin, age, religion, and disability.

**ORG_BEH 322-CN Training and Development (1 Unit)**
Practical introduction to the design of high-impact professional development courses for employees across a broad spectrum of experience levels and business sectors.

**ORG_BEH 367-CN Strategic Planning and Management (1 Unit)**
Concepts of strategic planning applied to various types of organizations.

**ORG_BEH 367-DL Strategic Planning and Management (1 Unit)**
Concepts of strategic planning applied to various types of organizations.

**ORG_BEH 368-CN Project Management (1 Unit)**
Basics and best practices of project management tools and techniques that help manage projects smoothly and successfully.

**ORG_BEH 369-CN Entrepreneurship and Technology (1 Unit)**
Focus on how early-stage companies are structured, financed, managed, scaled, and sold.

**ORG_BEH 372-CN International Business (1 Unit)**
Introduction to collaboration to build partnerships and drive solutions through business acumen and judgment to efficiently execute key business drivers of global organizations.

**ORG_BEH 390-CN Topics in Workplace Relations: (1 Unit)**
Topics vary. May be repeated for credit with different topic.

**ORG_BEH 391-CN Topics in Management: (1 Unit)**
Topics vary. May be repeated for credit with different topic.

**ORG_BEH 391-DL Topics in Management: (1 Unit)**
Topics vary. May be repeated for credit with different topic.

**ORG_BEH 395-CN Practicum (1 Unit)**
Synthesis, analysis, and evaluation of the accelerated Organization Behavior: Business Leadership cohort program. Culminates in a capstone project that includes a practical case study project that encompasses knowledge in the program.

**ORG_BEH 398-A Proseminar in Business Leadership I (0.5 Unit)**
Provides students with foundation and awareness of their leadership strengths and professional goals. First course in a two-part pro-seminar required for students in the Organization Behavior: Business Leadership Program.

**ORG_BEH 398-B Proseminar in Business Leadership II (0.5 Unit)**
Second course in a two-part pro-seminar required for students in the Organization Behavior: Business Leadership Program.