

# FACULTY

**DIVISION HEAD**  
James A. Bailey

**PROFESSORS**  
James A. Bailey, Sandra K. Fleak, Neil Gilchrist, Mary Giovannini, Pyung Eui Han, Bryce J. Jones II, Debra K. Kerby, Jia-yuan (Jason) Lin, Jeffrey Romine, Sandra L. Weber

**ASSOCIATE PROFESSORS**  
Nabil Alghalith, Stephen L. Allen, Michael Blum, Debra Cartwright, Paul G. Fellows, Scott R. Fouch, Keith E. Harrison, Kyung C. (Andrew) Mun, John Perrachione, Adrien R. Presley, Steven R. Smith, James R. Turner

**ASSISTANT PROFESSORS**  
Terrance Gabel, Laurie M. Turner

**INSTRUCTORS**  
Glen E. Giboney, Catherine L. Poyner, Marilyn Romine

**DIRECTOR OF THE SMALL BUSINESS DEVELOPMENT CENTER**  
Glen Giboney

# DEGREES OFFERED

Bachelor of Arts, BA  
Bachelor of Science, BS

## UNDERGRADUATE MAJORS

Accounting (BS)  
Business Administration (BA, BS)  
    Concentration - Finance  
    Concentration - Management  
    Concentration - Management Information Systems  
    Concentration - Marketing

## ACCREDITATION

The following business and accounting programs offered by the Division of Business and Accountancy are accredited by AACSB International-The Association to Advance Collegiate Schools of Business: Bachelor of Arts and Bachelor of Science in Business Administration, Bachelor of Science in Accounting, and Master of Accountancy.

AACSB is recognized by the Council on Postsecondary Accreditation and by the Office of Postsecondary Education, U.S. Department of Education, as a specialized accrediting agency for undergraduate and graduate programs in business administration and accounting.

## MISSION STATEMENT

We graduate prospective leaders who are ethical, broadly educated problem-solvers, effective team players, clear writers, and articulate speakers.

We cultivate a community of learners by emphasizing:

- ◆ A rigorous, broad academic experience
- ◆ Effective communication skills
- ◆ Highly selective admission of students
- ◆ Teaching, while valuing applied and instructional scholarship and service

## Business Division Objectives

In support of the Division's mission the objectives of the Business Programs naturally involve students, curriculum, faculty, and resources. Assessing the outcomes of objectives is necessary for accountability and continuous improvement.

Students are the focus of our educational institution. The student objectives of the Business Program are:

- ◆ to attract and retain students with superior academic qualifications and demographic diversity comparable to the University's student population;
- ◆ to prepare students for business or professional positions in the public and private sectors;
- ◆ to graduate students qualified for admission to select professional or graduate programs;
- ◆ to prepare students for future leadership and service opportunities; and
- ◆ to assist in making career and educational decisions.

The Business Program curricula provide the framework for educating young women and men to contribute to a global society in which diversity, changing technology, and difficult ethical decisions are prevalent. The curriculum objectives of the Business Programs are:

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BUSINESS  
AND  
ACCOUNTANCY

## BUSINESS AND ACCOUNTANCY

- ◆ to offer Business degrees that build upon a liberal arts and sciences foundation including calculus, statistics, and a foreign language(s). Specifically, the Business Programs will further develop written and oral communication, computer, quantitative, and critical thinking skills;
- ◆ to develop fundamental business knowledge in the areas of accounting, legal environment of business, organizational behavior, finance, marketing, production, information systems, economics, and statistics which are integrated with the completion of a senior capstone course;
- ◆ to provide opportunities for students to study in the specialized areas of accounting, finance, management, and marketing; and
- ◆ to increase study abroad and other international opportunities for Business and Accounting students.

Capable and dedicated faculty are essential for facilitating student learning. The faculty objectives of the Business Programs are:

- ◆ to hire and retain academically and professionally qualified faculty in the foundation and concentration areas;
- ◆ to provide sufficient numbers of faculty to maintain class sizes which are comparable to the University average and which will facilitate active-learning techniques;
- ◆ to promote faculty development through seminars, faculty mentoring, participation at academic and professional meetings; and to provide each faculty member opportunities for international study, travel, or teaching experience; and
- ◆ to evaluate faculty by placing primary emphasis on teaching effectiveness and accessibility to students with secondary emphasis on service and intellectual contributions which support the teaching mission of the Division.

A variety of accessible resources are necessary to support effective Business Administration and Accounting education. Resource objectives are:

- ◆ to provide facilities that promote learning and high academic achievement;
- ◆ to provide and continuously upgrade computer technology, and maintain adequate technical support services;
- ◆ to provide and continuously upgrade library holdings and information databases to support the mission of the Division;
- ◆ to provide funding for faculty development activities; and
- ◆ to provide staff support sufficient for faculty to meet the various divisional objectives.

Accountability for student learning is linked to the multiple assessment measures used to evaluate the outcomes of a liberal education, communication skills, knowledge in the major, and student attitudes. The data from the assessment instruments are analyzed and used:

- ◆ to foster improvement through revising curriculum and program requirements;
- ◆ to implement varied instructional methodologies; and
- ◆ to advise students.

## ACCOUNTING MAJOR

The Division of Business and Accountancy offers a four-year program of study in Accounting which emphasizes entry-level skills necessary for the practice of Accounting in the private sector. Students who complete the undergraduate program will be eligible to sit for the Certified Management Accountant (CMA) examination. Students who only complete the four-year Accounting program are NOT eligible to sit for the Uniform Certified Public Accountant (CPA) examination in Missouri.

In recognition of the extensive body of knowledge needed for the professional practice of public accounting, the Division offers a Master of Accountancy degree program. Students completing the Master of Accountancy Program will meet the requirements to sit for the Uniform CPA examination in Missouri and many states that require 150 hours of college study to be eligible to take the professional examination. Students should determine the specific requirements of their state early in their program. Students are encouraged to complete both the undergraduate and graduate Accounting Programs at Truman. However, students may enter the undergraduate program as transfer students or enter the graduate program after receiving an undergraduate degree at Truman or another university.

### Mission Statement

As a unit of the Division of Business and Accountancy, the Accounting Programs embrace the overall mission and objectives of the Business Division.

Building on a liberal arts and sciences education, Truman Accounting graduates will integrate analytical, research, communication, interpersonal and leadership skills with business and financial knowledge to be effective financial professionals and prospective leaders.

The mission of the Accounting Programs is to enable undergraduate and masters students to acquire the knowledge and skills necessary for successful accounting careers or for successful graduate study. The programs include broad-based business knowledge and integrate fundamental liberal arts and sciences skills to equip students as life-long learners in a global society. The undergraduate program prepares students for careers in management accounting emphasizing management control, decision-making, and financial communication. The graduate program provides students with an increased conceptual understanding of the body of accounting and business knowledge and provides professional research opportunities within the framework of advanced topics. The graduate program prepares students for roles in protecting the interests of investors, creditors, and other stakeholders. The graduate program focuses on the public accounting activities of auditing, management consulting, and tax planning. These programs require that the faculty's primary focus be on quality instruction and advising, supported by scholarly activities and professional service.

### Accounting Program Objectives

In fulfilling the Accounting Program's primary focus on quality instruction, the objectives of the undergraduate program are:

- ◆ to attract and retain a diverse group of students with the academic qualifications and leadership potential necessary for successful accounting careers or graduate study;

- ◆ to facilitate the growth and development of students' analytical thinking, problem-solving, communication, and interpersonal skills within the framework of the Accounting courses;
- ◆ to provide an environment in which students have leadership and service opportunities that encourage students to assume these roles in their future careers and communities;
- ◆ to have faculty who are accessible to students and advise students in educational and career choices; and
- ◆ to maintain an environment where faculty engage in scholarly activities and professional services that support the primary teaching mission of the division.

In fulfilling the Accounting Program's mission and overall objectives, the undergraduate Accounting Program specifically seeks:

- ◆ to challenge students with a curriculum that provides a knowledge base of financial and managerial accounting and taxation necessary for successful management accounting careers or graduate study.

As the Accounting Programs strive to achieve the objectives of quality instruction, advising, scholarly activities, and professional service, both human and instructional resources must be adequately provided, monitored, and renewed. Consequently, the Accounting Program will:

- ◆ hire and retain an adequate number of qualified faculty and provide renewal opportunities through support of continuing development activities;
- ◆ evaluate faculty based upon their contribution toward program objectives, i.e., quality of instruction, advising, scholarly activities, and professional service; and
- ◆ maintain adequate facilities, computer technology, library resources, information databases, alumni networks, and other support services.

**Admission to Accounting Program**

Students wishing to major in Accounting must meet the following admission requirements before enrolling in upperdivision Business and/or Accounting courses:

1. Completion of 45 hours including the following courses with a grade of C or better:
  - ENG 190 Writing as Critical Thinking
  - COMM 170 Public Speaking, or (if a student tests out of COMM 170) one of the following four courses:
    - COMM 270 Advanced Public Speaking
    - COMM 272 Speech Activities
    - COMM 276 Oral Advocacy and Debate
    - COMM 381 Business and Professional Communication
  - STAT 190 Basic Statistics **OR**
  - STAT 290 Statistics
  - MATH 192 Essentials of Calculus **OR**
  - MATH 198 Analytic Geometry and Calculus I
  - ECON 200 Principles of Macroeconomics **OR**
  - ECON 201 Principles of Microeconomics
  - ACCT 211 Accounting for Business Operations
  - ACCT 212 Accounting for Financing and Investing Activities
  - BSAD 157 Information Technology
  - BSAD 234 Legal Environment of Business

2. An overall cumulative GPA of 2.75.

**Graduation Requirements**

1. An overall cumulative 2.25 GPA
2. A 2.25 GPA in major requirements
3. 40 hours of 300-400 level courses
4. Students must complete 26 semester hours of the required Business courses (including 15 hours of ACCT courses) at Truman, and have a 2.25 GPA in major requirements taken at Truman.
5. Complete two semesters in one foreign language.

**ACCOUNTING  
BACHELOR OF SCIENCE**

	Semester	Hours	
<b>Liberal Studies Program Requirements</b>			<b>32-57</b>
<b>Missouri Statute Requirement</b>			<b>1-3</b>
<b>Required Support</b>			<b>3-16</b>
COMM 170 Public Speaking**, or (if a student tests out of COMM 170), one of the following four courses:			
COMM 270 Advanced Public Speaking			
COMM 272 Speech Activities			
COMM 276 Oral Advocacy and Debate			
COMM 381 Business and Professional Communication			
MATH 192 Essentials of Calculus** <b>OR</b>			
MATH 198 Analytic Geometry and Calculus I**		.5	
ECON 200 Principles of Macroeconomics**		.3	
ECON 201 Principles of Microeconomics**		.3	

\*\*May be used to fulfill Liberal Studies Program Requirements

**Bachelor of Science Requirements . . . . . 6**

- Select one ECON course and one additional course from the list below
- MATH 263 Analytic Geometry and Calculus II
  - Any Computer Science (CS) course numbered 180 or higher
  - Any Economics (ECON) course numbered 300 or higher
  - Any Statistics (STAT) course numbered 300 or higher

**MAJOR REQUIREMENTS . . . . . 50**

BSAD 101 Business Leadership and the Liberal Arts	.1
BSAD 157 Information Technology	.3
ACCT 211 Accounting for Business Operations	.3
ACCT 212 Accounting for Financing and Investing Activities	.3
BSAD 234 Legal Environment of Business	.3
ACCT 302 Financial Reporting I	.3
ACCT 303 Financial Reporting II	.3
ACCT 319 Cost/Management Accounting	.4
ACCT 367 Accounting Information Systems and Control	.3
ACCT 368 Accounting Systems Integration and Data Extraction	.3
ACCT 407 Federal Taxation	.3
BSAD 325 Principles of Marketing	.3
BSAD 329 Principles of Finance	.3
BSAD 349 Organizational Behavior	.3
BSAD 352 Production/Operations Management	.3

**Choose one course from the following:**

BSAD 387 Business Database Management Systems	.3
BSAD 406 Corporation Finance	.3
BSAD 423 Analysis and Design of Business Systems	.3
BSAD 534 Commercial Law	.3
STAT 374 Statistical Quality Control	.3

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Capstone Experience  
BSAD 460 Strategic Management .....3  
  
Electives to Total .....124

**BUSINESS ADMINISTRATION MAJOR**

**Admission to the Major in Business Administration Program**

Students wishing to major in Business Administration must meet the following admission requirements before enrolling in upperdivision Business courses:

1. Completion of 45 hours including the following courses with a grade of C or better:  
 ENG 190 Writing as Critical Thinking  
 COMM 170 Public Speaking, or (if a student tests out of COMM 170) one of the following four courses:  
 COMM 270 Advanced Public Speaking  
 COMM 272 Speech Activities  
 COMM 276 Oral Advocacy and Debate  
 COMM 381 Business and Professional Communication  
 STAT 190 Basic Statistics **OR**  
 STAT 290 Statistics  
 MATH 192 Essentials of Calculus **OR**  
 MATH 198 Analytic Geometry and Calculus I  
 ECON 200 Principles of Macroeconomics **OR**  
 ECON 201 Principles of Microeconomics  
 ACCT 211 Accounting for Business Operations  
 ACCT 212 Accounting for Financing and Investing Activities  
 BSAD 157 Information Technology  
 BSAD 234 Legal Environment of Business
2. An overall cumulative GPA of 2.50

**Graduation Requirements**

1. A 2.25 GPA in major and concentration requirements
2. An overall cumulative 2.25 GPA.
3. 40 hours of 300-400 level courses
4. Students must complete 24 semester hours of the required business courses at Truman, have a 2.25 GPA in major requirements taken at Truman, and have a 2.0 GPA in all courses taken at Truman.
5. Complete two semesters in one foreign language (BA and BS).

**BUSINESS ADMINISTRATION**

**BACHELOR OF ARTS**

**BACHELOR OF SCIENCE**

Please note that courses are not allowed to double count within any of the Bachelor of Arts, Bachelor of Science, Required Support, Major Requirements, or Areas of Concentration.

	Semester	
	Hours	
Liberal Studies Program Requirements	.32-57	
Missouri Statute Requirement	.1-3	
Required Support	.9-22	
COMM 170 Public Speaking** or (if a student tests out of COMM 170), one of the following four courses:		
COMM 270 Advanced Public Speaking		
COMM 272 Speech Activities		
COMM 276 Oral Advocacy and Debate		

COMM 381 Business and Professional Communication		
MATH 192 Essentials of Calculus** <b>OR</b>		
MATH 198 Analytic Geometry and Calculus I**		
ECON 200 Principles of Macroeconomics**		
ECON 201 Principles of Microeconomics**		
Two additional courses from the list under BS Requirements		
**May be used to fulfill LSP requirements		
<b>Choose either BA or BS</b>		
<b>Bachelor of Arts Requirements</b>	.0-6	
Intermediate proficiency in ONE foreign language		

**Bachelor of Science Requirements** .....6-8  
Please note that courses are not allowed to double count within any of the Bachelor of Arts, Bachelor of Science, Required Support, Major Requirements, or Areas of Concentration.

ECON 300 Intermediate Microeconomics <b>AND</b> one additional course from the list below:		
MATH 263 Analytic Geometry and Calculus II		
MATH 264 Analytic Geometry and Calculus III		
BSAD 314 Cobol Programming I		
BSAD 315 Cobol Programming II		
BSAD 387 Business Database Management Systems		
BSAD 423 Analysis and Design of Business Systems		
BSAD 542 Decision Support Systems		
STAT 374 Statistical Quality Control		
STAT 375 ANOVA/Experimental Design		
STAT 376 Nonparametric Statistics/Sampling		
STAT 378 Linear Regression/Time Series		
Any Economics (ECON) course numbered 301 or higher		
Any Computer Science (CS) course numbered 180 or higher		

**MAJOR REQUIREMENTS** .....46

BSAD 101 Business Leadership and the Liberal Arts	.1
BSAD 157 Information Technology	.3
ACCT 211 Accounting for Business Operations	.3
ACCT 212 Accounting for Financing and Investing Activities	.3
BSAD 234 Legal Environment of Business	.3
ECON 303 Intermediate Macroeconomics	.3
BSAD 325 Principles of Marketing	.3
BSAD 329 Principles of Finance	.3
BSAD 349 Organizational Behavior	.3
BSAD 352 Production/Operations Management	.3
Capstone Experience	
BSAD 460 Strategic Management	.3
Select and complete requirements from one area of concentration	12

Electives to Total .....124

**AREAS OF CONCENTRATION**

Please note that courses are not allowed to double count within any of the Bachelor of Arts, Bachelor of Science, Required Support, Major Requirements, or Areas of Concentration.

Students completing requirements for a Bachelor of Arts or a Bachelor of Science degree in Business Administration must select and complete one concentration as follows:

**BUSINESS AND ACCOUNTANCY**

Semester  
Hours

**MINOR IN BUSINESS ADMINISTRATION**

The Division of Business and Accountancy offers a limited number of students an opportunity to minor in Business Administration based on demand for major seats in Business and Accountancy courses and budgeted resources. Students are admitted into the Minor in Business Administration Program on the basis of scholastically competitive criteria.

Students may be admitted into the minor for an academic year track or a summer only track. Students admitted into the summer only track will be required to take ACCT 211, BSAD 234, BSAD 301, BSAD 325, and BSAD 349 during the summer; they will not be allowed to take these courses during the academic year.

Students may be admitted into the minor by the Division Head for the Division of Business and Accountancy.

Students must meet the following minimum admission requirements in order to apply for admission:

1. A minimum overall grade point average of 2.50.
2. Completion of 45 hours including the following Liberal Studies Program Essential Skills and Mathematical Mode requirements. If the course is taken, the student must earn a grade of "C" or better for each course completed.
  - Writing as Critical Thinking
  - Public Speaking
  - Statistics
  - Mathematical Mode course

Graduation Requirements:

1. A 2.25 GPA in minor requirements
2. ACCT 211, BSAD 301, and BSAD 325 or BSAD 349 must be taken at Truman State University.

Minor Requirements:

- BSAD 107 Computer Applications OR
- HTLH 346 Microcomputer Applications OR
- ES 346 Microcomputer Applications
- ACCT 211 Accounting for Business Operations
- BSAD 234 Legal Environment of Business
- BSAD 301 Introduction to Financial Management
- BSAD 325 Principles of Marketing
- BSAD 349 Organizational Behavior

**Concentration: Finance**

Complete:

- BSAD 406 Corporation Finance . . . . .3
  - BSAD 420 Investments . . . . .3
  - BSAD 441 Seminar in Finance . . . . .3
- And ONE of the following courses:
- ACCT 302 Financial Reporting I . . . . .3
  - ACCT 303 Financial Reporting II . . . . .3
  - ACCT 319 Cost/Management Accounting . . . . .4
  - BSAD 415 Entrepreneurship . . . . .3
  - BSAD 551 International Business . . . . .3
  - ECON 372 Money and Banking . . . . .3

**Concentration: Management**

Required Courses:

- BSAD 401 Project Management . . . . .3
- BSAD 402 Human Resource Management/  
Negotiation . . . . .3
- BSAD 443 Management Information Systems . . . . .3

And ONE of the following courses:

- ACCT 319 Cost/Management Accounting . . . . .4
- BSAD 415 Entrepreneurship . . . . .3
- BSAD 433 Government Regulation of Business . . . . .3
- BSAD 447 Labor-Management Relations . . . . .3
- BSAD 551 International Business . . . . .3
- ECON 344 Cost-Benefit Analysis . . . . .3
- STAT 374 Statistical Quality Control . . . . .3

**Concentration: Management/Information Systems**

Required Course:

- BSAD 443 Management Information Systems . . . . .3

Choose either three courses from Group A, or two courses from Group A and one course from Group B.

Group A:

- BSAD 387 Business Database Management Systems . . . . .3
- BSAD 423 Analysis and Design of Business Systems . . . . .3
- BSAD 444 Electronic Commerce . . . . .3
- BSAD 542 Decision Support Systems . . . . .3

Group B:

- BSAD 315 COBOL Programming II . . . . .3
- CS 180 Foundations of Computer Science I . . . . .3
- CS 260 Object-Oriented Programming . . . . .3
- CS 315 Internet Programming . . . . .3

**Concentration: Marketing**

Required Courses:

- BSAD 360 Marketing Research . . . . .3
- BSAD 365 Consumer Behavior . . . . .3

Elective Courses:

Choose two from Group A, or one from Group A and one from Group B

Group A

- BSAD 387 Business Database Management Systems . . . . .3
- BSAD 403 Selling and Sales Management . . . . .3
- BSAD 414 Integrated Marketing Communications . . . . .3
- BSAD 421 Retail Management . . . . .3
- BSAD 444 Electronic Commerce . . . . .3
- BSAD 445 Brand Management and Strategic Marketing . . . . .3
- BSAD 551 International Business . . . . .3

Group B

- GEOG 320 Geographic Information Science . . . . .3
- PSYC 367 Social Psychology . . . . .3
- STAT 376 Nonparametric Statistics . . . . .3

COURSE  
DESCRIPTIONS

**ACCOUNTING**

**ACCT 211 – Accounting for Business Operations  
3 hours**

An introduction to the concepts and principles underlying accounting information and its uses in operating a business. The course will focus on business events and decision making. Prerequisites: (BSAD 157, HLTH 346, or ES 346 with a grade of C or better) AND (major in pre-accounting or pre-business administration or admission into the minor in business administration program).

## BUSINESS AND ACCOUNTANCY

### ACCT 212 – Accounting for Financing and Investing Activities

**3 hours**

An introduction to the financing and investing activities in business. Methods for evaluating management decisions will also be studied. Prerequisites: ACCT 211 with a grade of C or better.

### ACCT 302 – Financial Reporting I

**3 hours**

After an initial review of basic accounting procedures, the course emphasizes current theory and financial reporting related to items in the balance sheet. Topics covered include cash, receivables, inventory, operational assets, and current liabilities. Prerequisite: ACCT 212.

### ACCT 303 – Financial Reporting II

**3 hours**

The course emphasizes theory and financial reporting related to equities. Topics include debt, pensions, leases, and stockholder's equity. Cash flows and other special reporting issues are covered. Prerequisite: ACCT 302.

### ACCT 319 – Cost/Management Accounting

**4 hours**

A study of accounting systems which provide information necessary to determine costs of goods and services, plan operations, control activities, and make decisions. Major topics include cost behavior, budgeting, product costing methods, cost allocations, decision-making and performance evaluation. Prerequisite: ACCT 212.

### ACCT 350 – Professional Seminar in Accounting

**1 hour**

Information regarding the accounting profession and non-academic professional development. Topics include leadership skills, career goals, interviewing, networking, professional attire, career opportunities, and the importance of effective writing and oral communication.

### ACCT 367 – Accounting Information Systems and Control

**3 hours**

This course strives to prepare Accounting students for the information age. Students will develop an understanding of the influence of technology on business and accounting processes. Emphasis will be placed on the transaction cycles, risk assessment, and the development of accounting system controls. Prerequisite: ACCT 302 OR concurrent enrollment in ACCT 302.

### ACCT 368 – Accounting Systems Integration and Data Extraction

**3 hours**

This course prepares Accounting students for the information age. Students develop an understanding of data modeling, information system and database design and development, data extraction techniques and analysis methodologies. Emphasis will be placed on developing skills that enable the strategic use of data for decision-making. Prerequisite: ACCT 367.

### ACCT 400 – Internship

**3-15 hours**

On-the-job experience with public accounting firms, private business and industry, or governmental agencies. By arrangement. Students must have a 3.0 overall grade point

average and have junior status at the time of the internship experience. Prerequisites: Permission of academic advisor, instructor, and Division Head.

### ACCT 407 – Federal Taxation

**3 hours**

Principles of federal tax accounting as it applies to individuals and corporations. Prerequisite: ACCT 303 OR concurrent enrollment in ACCT 303.

### ACCT 459 – Research

**2 hours**

Independent research in auditing, financial accounting, governmental accounting, income taxation, or managerial accounting. Prerequisites: junior or senior status; 3.0 cumulative grade point average; approval of instructor and Division Head.

### ACCT 505 – Accounting for Nonbusiness Entities

**3 hours**

Current theory and financial reporting for state and local governments, governmental related not-for-profit entities and nongovernmental not-for-profit entities. Not-for-profit entities include health care providers, colleges and universities, voluntary health and welfare organizations and other not-for-profit entities. May not be taken credit/no credit. Prerequisite: ACCT 302 OR ACCT 503.

### ACCT 509 – Financial Reporting III

**3 hours**

The course emphasizes the current theory and financial reporting related to corporate acquisitions, mergers, consolidations, partnership reporting, and reporting international operations. Prerequisites: ACCT 303 OR ACCT 602.

### ACCT 555 – Independent Studies

**1-3 hours**

Supervised readings, research, or activities involving areas of special interest in business to the individual student. May be repeated for credit up to six semester hours. Prerequisites: Permission of academic advisor, instructor, and head of division.

## BUSINESS ADMINISTRATION

### BSAD 101 – Business Leadership and the Liberal Arts

**1 hour**

Foundation principles and strategies to develop broadly educated business leaders through a liberal arts and sciences education. This course requires attendance at activities outside the scheduled course time. Prerequisite: Pre-Accounting or Pre-Business Administration major.

### BSAD 107 – Computer Applications

**1 hour**

Business computer applications utilizing IBM or IBM-compatible hardware and microcomputer software including *Windows*, word processing, spreadsheet, graphics, database, *Internet*, and the integration of some or all of these processes.

### BSAD 131 – Survey of Business

**3 hours**

An introduction to the U.S. economic system, business ownership and management, marketing, human resource management, physical factors, and business financing. This

course is not open to junior/senior Accounting or Business Administration majors.

**BSAD 157 – Information Technology**

**3 hours**

Computer hardware and software concepts including operating systems, spreadsheets, presentation software, database, Web page development and the integration of some or all of these processes. This course will examine the place of technology within organizations, telecommunications, systems development, and social/ethical issues. Prerequisites: Pre-Accounting, Pre-Business Administration, Accounting, or Business Administration major.

**BSAD 234 – Legal Environment of Business**

**3 hours**

General overview of the American legal system. Government regulation of business: antitrust, employment, labor, and environmental law, contracts, real and personal property, international law. Prerequisite: Major in Pre-business Administration, Pre-Accounting, or admission into the minor in Business Administration program.

**BSAD 301 – Introduction to Financial Management**

**3 hours**

An introduction to financial management for operations of service and merchandising activities. Economics principles, time value for money, financial planning, capital budgeting, cash budgeting, receivables, payables, and inventory management will be studied. Prerequisites: Admission to the Business Administration minor AND a grade of C or better in ACCT 211 and BSAD 234.

**BSAD 314 – COBOL Programming I**

**3 hours**

Programming problems and methods involving COBOL.

**BSAD 315 – COBOL Programming II**

**3 hours**

High-level computer problem solving using COBOL language. Prerequisite: BSAD 314.

**BSAD 325 – Principles of Marketing**

**3 hours**

This course provides an introduction to the concepts, activities, and decisions involved in the marketing function. Students apply marketing mix variables in domestic and international settings. Prerequisite: ACCT 212 with a grade of C or better, or Admission to the Business Administration minor.

**BSAD 329 – Principles of Finance**

**3 hours**

Basic principles of financial management including the concepts of financial analysis, valuation, capital budgeting, and capital structure. Prerequisites: Major in Business Administration, Accounting, or Agricultural Science AND ACCT 212 with a grade of C or better.

**BSAD 349 – Organizational Behavior**

**3 hours**

Analysis of the behavioral aspects of an organization and the study of human behavior at individual, group, and organizational levels to develop behavioral competency and improve relationships of people, structure and technology in business organizations. Focuses on topics such as personality, motivation, interaction process, quality circles,

leadership, and corporate culture. Prerequisite: ACCT 212 with a grade of C or better or admission to the Business Administration minor.

**BSAD 350 – Professional Seminar in Business**

**1 hour**

Information regarding transition from student to professional. Topics such as senior tests, interviewing, career development, graduate schools, placement, and adjusting to the work environment are discussed. Prerequisite: Major in Business Administration.

**BSAD 352 – Production/Operations Management**

**3 hours**

Examination of various theories and quantitative models utilized by managers in the production/operations management area. Prerequisites: Major in Business Administration, Accounting, or Computer Science AND junior or senior standing, AND ACCT 212 AND BSAD 349.

**BSAD 360 – Marketing Research**

**3 hours**

This course develops skills in the collection and use of qualitative and quantitative information to pose and answer marketing questions. Students learn how to specify research goals, establish research design, collect and analyze data, and then report findings in appropriate ways to marketing managers. They also learn how to carry out and interpret the results of various statistical procedures using industry standard statistical software. Prerequisites: BSAD 325 AND Major in Business Administration or Accounting.

**BSAD 365 – Consumer Behavior**

**3 hours**

Potential contributions of behavioral science concepts and principles to effective and efficient marketing activities, from the perspective of the consumer, marketer, and public policy maker. Prerequisites: BSAD 325 AND Major in Business Administration or Accounting.

**BSAD 387 – Business Database Management Systems**

**3 hours**

Introduction to database management systems in business. Database design concepts, query languages for database applications (such as SQL and QBE), major types of database systems, and data management. Prerequisites: (BSAD 157 or ACCT 368) AND Major in Business Administration or Accounting.

**BSAD 400 – Internship**

**3-15 hours**

On-the-job experience with public accounting firms, private business and industry, or governmental agencies. By arrangement. Students must have a 3.0 overall grade point average and have junior status at the time of the internship experience. Prerequisites: Major in Business Administration or Accounting.

**BSAD 401 – Project Management**

**3 hours**

An introduction to project management principles, methods, techniques, and tools that a manager will use to plan, schedule, organize and control non-routine activities in order to achieve schedule, budget, and performance objectives. Prerequisites: STAT 190, STAT 290, BSAD 349, AND Major in Business Administration or Accounting.

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BUSINESS  
AND  
ACCOUNTANCY

BUSINESS  
AND  
ACCOUNTANCY

**BSAD 402 – Human Resource Management/  
Negotiation**  
**3 hours**

To develop an understanding and appreciation for the issues of concern in the field of human resource management. Topics include legal concerns, staffing, international issues, performance evaluation and compensation. Additionally, the course will cover negotiation theory and strategies. Behavioral research in the area will be examined. Exercises will enhance skill development. Topics include preparation for negotiation, strategies, and third party influences. Prerequisites: BSAD 349 AND major in Business Administration or Accounting.

**BSAD 403 – Selling and Sales Management**  
**3 hours**

This course provides a detailed introduction to relationship selling, the personal selling process, and key sales management responsibilities (e.g., salesperson recruitment, training/socialization, motivation, development, and compensation) as manifest in a wide variety of organizational settings. Prerequisites: BSAD 325 AND major in Business Administration or Accounting.

**BSAD 406 – Corporation Finance**  
**3 hours**

The role of the financial manager in the corporation is the focus of this course. The course utilizes case studies to develop financial management decision making skills. Topics covered include risk and return, financial analysis and valuation, working capital management, capital budgeting, capital structure and corporate risk management. Prerequisite: BSAD 329 AND Major in Business Administration or Accounting.

**BSAD 414 – Integrated Marketing Communication**  
**3 hours (fall only)**

Advertising, promotions, direct marketing, public relations, and personal selling as components of an organization's marketing and overall strategies, from the perspectives of the marketer, agency, consumer, and public. Emphasis on research-based objectives, creative and media strategies and executions, and evaluation. Prerequisite: BSAD 325 AND Major in Business Administration or Accounting.

**BSAD 415 – Entrepreneurship**  
**3 hours**

The economic and social roles of entrepreneurship and small business will be studied utilizing a framework which is built around financing, marketing, and managing the business. Problems encountered by those who own or manage a small business will be explored. Prerequisites: BSAD 325 AND BSAD 329 AND BSAD 349 AND Major in Business Administration or Accounting.

**BSAD 420 – Investments**  
**3 hours**

The course explores various topics in investments. Coverage includes the fundamentals of risk and return, security markets, methods of evaluating securities, portfolio management, options, futures, and other derivative assets. The course emphasizes the practical application of investment topics. Prerequisites: Major in Business Administration or Accounting AND BSAD 406.

**BSAD 421 – Retail Management**  
**3 hours (spring only)**

A broad range of retailing topics are covered in this course: pricing, promotion, finance, assortment planning, electronic retailing, channel relations, customer service, human resource management, selling and sales management. Prerequisites: Major in Business Administration or Accounting AND BSAD 325.

**BSAD 423 – Analysis and Design of Business Systems**  
**3 hours**

Students will analyze and design information systems of business. Students will practice project management during team-oriented analysis and design of a business system. Prerequisites: Major in Business Administration or Accounting and (BSAD 157 or ACCT 368). Students may NOT use both BSAD 423 and CS 360 to satisfy business/accounting degree requirements. If both courses are completed, three hours will be counted as elective credit.

**BSAD 433 – Government Regulation of Business**  
**3 hours**

Government regulation of business: the constitutional restraints on regulation, antitrust, securities law, labor law. Current topics in the regulation of business. Prerequisite: Major in Business Administration or Accounting.

**BSAD 439 – Human Resource Management**  
**3 hours**

To develop an understanding of and an appreciation for the issues, methods, and techniques of concern in the field of human resource management. Includes equal employment opportunity law, diversity management, human resource planning and forecasting, selection, performance appraisal, compensation, training, and international human resource management issues and techniques. Prerequisite: Major in Business Administration or Accounting AND BSAD 349.

**BSAD 441 – Seminar in Finance**  
**3 hours**

Designed to involve students in focused research on topics of current interest. Review of classical and current financial literature as it relates to such areas as financial objectives, valuation and long-term financial decision making. The course emphasizes coverage of the global aspects of business finance. Prerequisite: Major in Business Administration or Accounting AND BSAD 406.

**BSAD 443 – Management Information Systems**  
**3 hours**

Overview of current information systems literature. Coverage stresses the fit between information systems and the organizations. Topics include business process reengineering, electronic commerce, IT architecture, strategic and global information systems, IT impact on organizations, information systems planning, operations, and control. Prerequisites: Major in Business Administration, Accounting, or Computer Science AND junior or senior standing AND BSAD 157.

**BSAD 444 – Electronic Commerce**  
**3 hours**

This course introduces e-commerce and its implications for organizations, customers and society. The course addresses the opportunities and threats e-commerce presents in different industries, and focuses on developing and



implementing e-commerce strategy, marketing, customer service techniques, and web design, management and maintenance. Prerequisites: Major in Business Administration or Accounting AND BSAD 157.

**BSAD 445 – Brand Management and Strategic Marketing**

**3 hours**  
As the capstone marketing experience, this course emphasizes the application and integration of brand management and strategic marketing principles and models with material learned throughout the marketing curriculum. Students analyze competitive marketing situations and develop marketing solutions for businesses in domestic and international settings. Prerequisites: Major in Business Administration or Accounting AND senior status AND (BSAD 360 or BSAD 365). Co-requisites: BSAD 360 AND BSAD 365.

**BSAD 447 – Labor-Management Relations**

**3 hours**  
Examine such union-management issues as the historical development of and current state of the labor union movement, the legal environment including the Taft-Hartley Act, bargaining, conflict resolution processes, including grievance procedures and arbitration, quality of work life, productivity, safety, and international labor relations processes. Prerequisite: BSAD 349 AND Major in Business Administration or Accounting.

**BSAD 448 – Small Business Practicum**

**3 hours**  
Experience in diagnosing, analyzing, and recommending solutions to management problems encountered by small businesses. The course may be repeated one time for a total of six hours credit. Prerequisites: Major in Business Administration or Accounting AND senior status AND approval of the SBDC faculty coordinator.

**BSAD 459 – Research**

**2 hours**  
Independent research in management, marketing, or finance. Prerequisites: Major in Business Administration or Accounting AND 3.0 cumulative grade point average AND approvals of instructor and division head.

**BSAD 460 – Strategic Management**

**3 hours**  
Capstone course designed to integrate knowledge of marketing, management, finance, and accounting to develop alternate strategies for various profit and nonprofit, large and small, domestic and multinational firms using primarily the case method of instruction. Prerequisites: BSAD 325, BSAD 329, BSAD 349, BSAD 352, AND senior standing AND applied for graduation AND Major in Business Administration or Accounting.

**BSAD 534 – Commercial Law**

**3 hours**  
An advanced course in business law. Law of agency, corporations and partnerships. Negotiable instruments, secured transactions, bankruptcy, and sales. Prerequisite: Major in Business Administration, Accounting, or Master of Accountancy. May not be taken credit/no credit.

**BSAD 542 – Decision Support Systems**

**3 hours**  
The application of decision support systems in business organizations. User interfaces, model construction, decision and executive support system design and development, artificial intelligence in decision support and group decision support systems will be studied. Students will analyze, design and implement a decision support system using current development tools. Prerequisites: Major in Business Administration, Accounting, or Master of Accountancy AND (BSAD 443 or ACCT 368).

**BSAD 551 – International Business**

**3 hours**  
Examination of the global environment of business and roles of multinational corporations in the globalization process. Special emphasis is placed on comparative management, international investment, finance, marketing and human resource management. Prerequisites: Major in Business Administration or Accounting AND BSAD 325, BSAD 329, and BSAD 349.

**BSAD 555 – Independent Studies**

**1-3 hours**  
Supervised readings, research, or activities involving areas of special interest in business to the individual student. May be repeated for up to six semester hours credit. Prerequisite: Major in Business Administration, Accounting, or Master of Accountancy AND permission of instructor and head of division.

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BUSINESS  
AND  
ACCOUNTANCY

FACULTY/STAFF  
CREDENTIALS

**Note:** Date in parentheses indicates year of employment at Truman. \* Indicates graduate faculty.

**Nabil Alghalith**  
Associate Professor of Business Administration  
BS, Northeast Missouri State University; MBA, St. Louis University; PhD, University of Missouri-Rolla. (1988)

**Stephen L. Allen**  
Associate Professor of Business Administration  
BS, MS, PhD, University of Missouri-Rolla (1989)

**James A. Bailey**  
Division Head of Business and Accountancy; Professor of Accounting  
BS, Brigham Young University; BS, University of Utah; MBA, University of Utah; PhD, University of Nebraska. (2000)

**Michael W. Blum**  
Associate Professor of Business Administration\*  
BA, Concordia College; MS, Iowa State University; PhD, University of Missouri-Columbia. (1984)

**Debra Cartwright**  
Associate Professor of Business Administration  
BA, New Mexico State University; MBA, York University; PhD, University of Missouri-Columbia. (1988)

BUSINESS  
AND  
ACCOUNTANCY**Paul G. Fellows**

Associate Professor of Business Administration  
BS, University of Michigan; MAS, PhD, University of  
Illinois. (1991)

**Sandra Fleak, CPA**

Professor of Accounting\*  
AB, AM, University of Missouri-Columbia; MBA, Central  
Missouri State University; PhD, University of Missouri-  
Columbia. (1984)

**Scott R. Fouch, CPA**

Associate Professor of Accounting\*  
BS, Northeast Missouri State University; MA, University of  
Illinois; PhD, Oklahoma State University. (1985)

**Terrance Gabel**

Assistant Professor of Business Administration  
BBA, University of Iowa; MS, Texas A & M University; PhD,  
University of Memphis. (2000)

**Glen E. Giboney, CMA, CFM**

Instructor in Business Administration; Director, Small  
Business Development Center  
BS, MBA, Southwest Missouri State University. (1986)

**Neil D. Gilchrist**

Professor of Business Administration\*  
BS, Brigham Young University; MBA, Idaho State  
University; PhD, University of Nebraska. (1984)

**Mary Giovannini, CPS**

Professor of Business Administration\*  
BSE, University of Missouri-Columbia; MS, University of  
Wisconsin-Madison; PhD, University of Missouri-  
Columbia; Postgraduate study, University of Minnesota,  
Indiana University. (1975)

**Pyung Eui Han**

Professor of Business Administration\*  
BA, Sung Kyun Kwan University; ME, University of Hawaii,  
EdD, University of Southern California; Postgraduate study,  
University of California-Berkeley. (1980)

**Keith E. Harrison, CPA**

Associate Professor of Accounting\*  
BA, Dickinson College; MBA, University of Rochester; PhD,  
University of Kansas. (1987)

**Bryce J. Jones II**

Professor of Business Administration\*  
BA, University of Kansas; JD, PhD, University of Wisconsin.  
(1977)

**Debra K. Kerby, CPA, CMA**

Professor of Accounting\*  
BSE, MA, Northeast Missouri State University; MS,  
Northern Illinois University; PhD, University of Nebraska.  
(1982)

**Jia-yuan (Jason) Lin**

Professor of Business Administration\*  
BS, National Taiwan University; MS, PhD, Wayne State  
University. (1986)

**Kyung C. (Andrew) Mun**

Associate Professor of Business Administration  
BA, Seoul National University; MBA, Hankuk University of  
Foreign Study; MA, University of Houston; MS, PhD,  
Virginia Polytechnic Institute. (1991)

**John Perrachione**

Associate Professor of Business Administration\*  
BA, Northwestern University; MA, PhD, University of South  
Florida; Postgraduate study, University of Illinois. (1989)

**Catherine L. Poyner, CPA**

Instructor in Business Administration  
BS, David Lipscomb College; MS, Louisiana State  
University. (1990)

**Adrien R. Presley**

Associate Professor of Business Administration  
BSA, MS, University of Arkansas; MS, PhD, University of  
Texas-Arlington. (1997)

**Jeffrey Romine, CPA**

Professor of Accounting\*  
BS, Northeast Missouri State University; MA, University of  
Missouri-Columbia; PhD, Memphis State University. (1976)

**Marilyn Romine**

Instructor in Business Administration  
BA, University of Iowa; MA, Northeast Missouri State  
University. (1992)

**Steven R. Smith**

Associate Professor of Business Administration and  
Economics  
BA, Eastern Illinois University; JD, University of Texas-  
Austin; Graduate study, Southern Illinois University,  
Auburn University. (1986)

**James R. Turner, CPA**

Associate Professor of Accounting\*  
BA, MS, JD, University of Missouri-Columbia. (1982)

**Laurie Muns Turner, CPA**

Assistant Professor of Accounting  
BA, Central Methodist College; MS, University of Missouri-  
Columbia. (1983)

**Sandra L. Weber, CPA, CMA**

Professor of Accounting\*  
BS, Northeast Missouri State University; MA, PhD,  
University of Missouri-Columbia. (1976)