

## **BUSINESS COURSE DESCRIPTIONS**

### **ACCOUNTING**

#### **ACCT 103 Principles of Accounting I.I**

Prerequisite: Math 103 & MIS 113

An introduction to accounting where emphasis will be placed on the accounting cycle and double-entry accounting.

3 credits

#### **ACCT 203 Principles of Accounting I.II**

Prerequisite: ACCT 103

An introductory course in the accounting cycle, including accounting concepts and principles used to analyze and record transactions in a business environment. The study and preparation of payroll and applicable laws and regulations will be studied. Transactions are focused on basic accounting systems, advanced accounting systems, cash and receivables.

3 credits

#### **ACCT 213 Principles of Accounting II**

Prerequisite: ACCT 203

A continuation of Accounting 203 that examines accounting principles and concepts applicable to inventories, fixed assets, liabilities, and corporate organization, bonds payable, statements of cash flow, and financial statement analysis.

3 credits

#### **ACCT 303 Intermediate Accounting**

Prerequisite: ACCT 213

A more in depth study of accounting concepts and principles with emphasis on accounting for income statement and statement of cash flows, income measurement, balance sheet, and value of money.

3 credits

#### **ACCT 343 Governments/Non Profit Accounting**

Prerequisite: ACCT 213

The Governmental and Non-Profit Accounting course is an examination of the basic accounting concepts and practices used in governmental and non-profit agencies. The student will gain a thorough understanding of the financial activities of non-profit and governmental agencies, budgetary accounting, and reporting procedures.

3 credits

#### **ACCT 353 AIS-Accounting Information Systems**

Prerequisite: ACCT 213

An accounting course that provides experience with computer based application software programs.

3 credits

### ACCT 453 Auditing

Prerequisite: ACCT 213

A study of audit procedures including professional standards, professional ethics, legal liability, audit evidence, planning the audit, and internal controls.

3 credits

### ACCT 473 Managerial Accounting

Prerequisite: ACCT 213

This course focuses on decision-making in organizations, where the decisions involve the generation, analysis, or use of financial information. The major topics in this course include the use of accounting in making alternative choice decisions, the development and use of product cost information, and the use of accounting information for managerial planning and control. Throughout the course, a managerial viewpoint is stressed.

3 credits

### ACCT 496 Accounting Internship

Prerequisite: Department Chair Approval

Student will observe and experience business operations in the field of accounting, while completing a hands-on administrative/low-level managerial internship at a local business or organization of their choosing subject to the Academic Advisor approval. Students will maintain a weekly log of activities and keep a written journal describing their experiences, what they have learned and do a self-evaluation. Students will work for 180 hours in the work place.

6 credits

## **BUSINESS ADMINISTRATION**

### BAd 133 Introduction to Business

Prerequisite: Engl 103 & Math 103

This course is a comprehensive, updated introduction to all key business functions: management, marketing, accounting, finance and information technology. Core topics highlighted within these functional areas include ethics and social responsibility, small business concerns, different forms of business ownership and operations of small businesses. The course is structured around the main components of a business plan from introduction to executive summary.

3 credits

### BAd 143 Personal Finance

Prerequisite: Engl 103 and Math 103

This course is designed to teach students how to manage their own personal budget, achieve good credit, understand various types of insurance and understand investment practices and how to plan for retirement. 3 credits

### BAd 243 Business Law

Prerequisite: BAd 133

An introductory course of the principles of law as they apply to citizens and businesses. The course will include an understanding of the court system at the local, state and national level.

Students will gain an understanding of contract law, their rights and responsibilities as citizens, utilization of financial transaction, employment and agency relationships and the understanding of the regulations governing different types of business organizations.

3 credits

#### BAd 253 Principles of Management

Prerequisite: BAd 133

This course provides an in-depth exposure to the practice of management in modern business. Topics include: the management functions of planning, decision-making, organizing & staffing, communicating, motivating & leading, and evaluating & controlling; the various styles and characteristics of successful managers; and management challenges facing today's firms.

3 credits

#### BAd 263 Principle of Marketing

Prerequisites: BAd 133

An overview of the field of modern marketing, with detailed emphasis on: the marketing concept; strategic marketing – with environmental scanning and internal audits; social responsibility and ethics in marketing; marketing research & information systems; consumer behavior & organizational markets; products, the product life-cycle, product management, branding-packaging-labeling; the marketing of services & service quality. 3 credits

#### BAd 303 Human Resource Management

Prerequisites: BAd 253

This course covers the principles and techniques of human resource management including legislation affecting employers today. It also covers the human resource functions of procurement, organization, development, compensation, integration, management and separation. 3 credits

#### BAd 313 Organizational Theory & Behavior

Prerequisite: BAd 253

This course is a behavior approach to management with emphasis on the understanding, prediction, and control of human behavior in the organization setting. Topics include individual behavior, interpersonal and group behavior, environmental adaptation and organizational effectiveness. 3 credits

#### BAd 333 Business Communications

Prerequisite: BAd 133

This course covers modern practices in the preparing, planning, writing and dictating all types of business letters and reports that are commonly required in business operations. 3 credits

#### BAd 343 Quantitative Business Analysis

Prerequisites: SoSc 313 and Math 154

This course introduces a collection of quantitative tools designed to enhance managerial decision-making process. Topics to be covered in this course include counting rules, measures of central tendency and dispersion, distributions (including normal and binomial), sampling and

estimation, hypothesis testing, decision theory, forecasting, inventory control models, linear programming, project management techniques, queuing theory, and statistical quality control.  
3 credits

#### BAd 363 Business Finance

Prerequisites: Math 154 and Acct 213

This course provides an introduction to business finance with an emphasis on the use of information from the three basic financial statements to do ratio analysis, financial forecasting, and calculate the degree of business leverage. In addition, working capital & cash management, short-term financing, the time value of money concept, the cost of capital, and various valuation methods are discussed.

3 credits

#### BAd 373 Grants Proposal Writing & Management

Prerequisites: Acct 213 and BAd 253

This course provides “hands-on” instruction in developing a team to address a need, write a comprehensive Grant request proposal, and find appropriate sources of funding. Student teams will actually research, write and present a complete mock-Grant Proposal as the culminating class exercise.

3 credits

#### BAd 383 Business Ethics & Social Responsibility

Prerequisites: BAd 253

This is a study of ethics and social responsibility as they relate to issues, conflicts, decision-making, and program development in business today. The impact of business activities on: stockholders, employees, communities, the environment, and society in general are discussed in detail.

3 credits

#### BAd 413 Reservation Entrepreneurial Operations

Prerequisite: BAd 253

This course will provide students with knowledge on land status issues common to the area, business financing and special circumstances as they apply to the reservation, Tribal tax laws, Tribal Business Licenses, Tribal Uniform Commercial Code, and Marketing on/off the Reservation. This course is specific to the Pine Ridge Reservation.

3 credits

#### BAd 423 Organizing & Operating a Small Business

Prerequisites: BAd 303 & BAd 363

This course identifies the key issues and requirements involved in the start-up, financing and operation of a small for-profit business. Coursework culminates in the writing and presentation of a mock-Business Plan, detailing a fictional firm of the student’s choice that is suitable for soliciting financing.

3 credits

#### BAd 443 Problems in Business

Prerequisites: BAd 343

Important issues and problems in business today are reviewed during the first-half of the semester, students then proceed to guided independent research in an area of personal interest to them, culminating in the writing and presentation of a significant Research Paper on the selected business issue.

3 credits

BAd 453 Seminar in Strategic Management

Prerequisites: Must be taken in final semester & BAd 363

This is the capstone course for graduating seniors in Business Administration, studying the role of top managers' in developing and implementing an organization's strategies. Extensive student participation and presentations occur in the seminar format, with the case study method used to analyze strategic theory and actual business applications.

3 credits

BAd 463 Tribal Planning & Administration

Prerequisite: BAd 363

This is an applied course in the principles of management and personnel supervision, as they relate to Tribal programs. Emphasis is on: understanding and solving personnel problems, writing program objectives, defining activities to be done, effective planning, the direction & evaluation of a Tribal program, managing budgets, and studying the interrelationship between various programs and Tribal governments. 3 credits

BAd 473 Marketing Research

Prerequisite: BAd 263 and Math 154

Introduces students to the planning, collection, and analysis of data relevant to marketing decision making, the understanding and communication of the results.

3 credits

BAd 483 Leadership

Prerequisite: BAd 253 and BAd 313

Taking a college course on leadership will not make you a leader, that's not how it happens. Studying leaders and leadership will help you develop the qualities and traits that do. Students in this course will learn the traits, styles and different types of leaders. Attention will be paid to self leadership, one on one leadership, team leadership and organizational leadership. The different skills for effective leadership will be studied. 3 credits

BAd 490/493 Senior Special Topics in Business

Prerequisite: Department Chair Approval

Studies in various special business topics at the senior level, courses are offered as student and/or community interest indicates and appropriate instructors are available. Course content may change from semester to semester; thus the class may be taken more than one time, when different topics are offered. Course credit offered may vary, depending upon the particular subject matter and content.

credit – variable.

### BAd 496 Business Internship

Prerequisite: Department Chair Approval

Student will observe and experience business operations in a variety of functional areas, while completing a hands-on administrative/low-level managerial internship at a local business or organization of their choosing subject to the Academic Advisor approval. Students will maintain a weekly log of activities and keep a written journal describing their experiences, what they have learned and do a self-evaluation. Students will work for 180 hours in the work place. 6 credits

## **ECONOMICS**

### Econ 203 Principles of Microeconomics

Prerequisite: Math 103

This course is designed to give students an understanding of basic economic concepts, such as: supply and demand, the operation of the price mechanism, substitute goods, economic trade-offs and opportunity cost, which affect the activities of businesses and consumers in a capitalist market economy. Emphasis is also given to the Mixed Economy, and how the student becomes part of it on, or off, the reservation.

3 credits

### Econ 213 Principles of Macroeconomics

Prerequisite: Econ 203

This course is designed to give students an introduction to the principles underlying economic processes, such as: the nature of the free enterprise system; income & consumptive spending; the money & banking systems; national output, income and the gross national product; monetary & fiscal policy; and unemployment & inflation as they relate to governmental decision-making and the national accounts.

3 credits

### Econ 333 Economic Issues on Reservations

Prerequisites: Econ 203 & Econ 213

This course provides an understanding of the unique dynamics of Reservation Economies that affect the lives of Native Americans. Topics include: the economic impact of treaties and their changing interpretation by government; the effect of Federal Department, Agency and Program (such as: Agriculture, BIA, HUD, WIC and Economic Empowerment Zones) activities on reservation economies, job opportunities, citizen attitudes, etc. The roles of: education, Tribal government, the relevant State government, and other reservation-specific issues will be discussed.

3 credits