

### 263. Seminar in

#### Marketing Management Issues (3)

Prerequisites: MBA 214 and 260. With approval of instructor, each student selects a marketing management problem or issue, and prepares a major investigative paper. Student will present results to seminar for professional critique.

### 279. Seminar in

#### Business Policy and Strategy (3)

Prerequisite: completion of Group II or concurrently. Evolution of strategic management, globalization of strategy, role of multinationals, competitive advantage strategy formulation; implementation; control issues; role of top and middle management; ethics; and culture.

### 289T. Seminar in Business Topics (3)

Prerequisite: completion of 9 units of 200-level courses. Theory and developments in accounting, administration and organization, business education, communication, consumer economics, finance, industrial and regional studies, real estate and urban economics, information systems, decision sciences, resource economics, risk and insurance, or transportation. (Former Bus 289T section)

### 290. Independent Study (1-3)

Prerequisite: Advanced to Candidacy; permission of director and instructor. Approved for *SP* grading. (Former Bus 290)

### 292. Readings in Business (2-3)

Prerequisite: Advanced to Candidacy; permission of director. Approved for *SP* grading. (Former Bus 292)

### 298. Management Project (3)

Prerequisites: MBA 216, Advanced to Candidacy and permission of director. *See Criteria for Thesis and Project.* Examination of the work and problems general managers of business units face as chief strategists and organization builders. Independent analysis of an operating industry, business, or a principals functional area of an organization. Case studies and field research project. Approved for *SP* grading. (Former Bus 298)

### 299. Thesis (3)

Prerequisites: MBA 216, Advanced to Candidacy and permission of director. *See Criteria for Thesis and Project.* Preparation, completion, and submission of an acceptable thesis for the master's degree. Approved for *SP* grading. (Former Bus 299)

### *Master of Science*

#### *in Accountancy (MSA)*

### 220. Seminar in Cost Accounting (3)

(Same as MBA 220.) Prerequisites: MBA 200-205 and 213 or M.S.A. prerequisites. The development, interpretation, and uses of accounting reports for management planning, control, and decision-making. Cost-volume-profit analysis; linear programming, capital budgeting; inventory models; standards, budgets, and analysis variance for planning and control purposes; divisional performance; and transfer pricing issues. (Former Bus 263)

### 221. Seminar in International and Nonprofit Accounting (3)

(Same as MBA 221.) Prerequisites: MBA 200-205 and 213 or M.S.A. prerequisites. Accounting for various types of funds as applied to governmental and other not-for-profit organizations. Global practices and accounting standards. Managerial problems of multinational enterprises. International auditing standards and taxation issues.

### 222. Seminar in Accounting Theory (3)

(Same as MBA 222.) Prerequisites: MBA 200-205 and MBA 213 or M.S.A. prerequisites. A historical perspective of the development of accounting theory. An evaluation of the objectives and standards of financial reporting as they are applied in contemporary income determination and asset valuation. (Former Bus 260)

### 223. Seminar in Auditing (3)

Prerequisite: Acct 162. An advanced study of the philosophy, theory, and practice of auditing with special emphasis in recent developments, and cases involving ethical and legal responsibilities, statistical sampling methods, using computer, usage and reliance on internal control; operational auditing. Lecture and cases. (Former Bus 264)

### 224. Seminar in Current

#### Accounting and Reporting Issues (3)

Prerequisites: Acct 120A and 120B. A comprehensive examination of currently effective authoritative pronouncements that govern financial accounting. Included are pronouncements and proposals of the AICPA, the FASB, the AAA, the SEC, and related accounting literature. Lecture and cases. (Former Bus 276)

### 225. Seminar in Tax Planning (3)

Prerequisites: Acct 144; Acct 145 or concurrently. An in-depth examination of tax planning and decision making with respect to income, estate, and gift taxes; tax

research and review of current cases involving application of tax laws to individuals, partnerships, corporations, and fiduciaries. Opportunities in special industries such as agriculture, real estate, insurance, and natural resources. Lecture and cases. (Former Bus 269T)

### 226. Seminar in Estate Planning (3)

Prerequisites: Acct 144 and 145. Estate planning techniques to maximize wealth and minimize taxes. In-depth discussion of federal and state systems for taxing transfers. Theory, practice, and legal requirements for reporting by fiduciaries of estates and trusts. (Former Bus 270)

### 227. Seminar in Taxation of Corporations and Shareholders (3)

Prerequisites: Acct 144; Acct 145 or concurrently. A detailed study of tax problems of corporations and their shareholders. Areas covered include organization, capital structure, and taxation of corporations; dividends, nonliquidating distributions, stock redemptions, and partial and complete liquidations; and corporate reorganizations. Lecture and cases. (Former Bus 277)

### 228. Seminar in Taxation of Partnerships and Subchapter S Corporations (3)

Prerequisites: Acct 144; 145 or concurrently. An examination of fundamental legal concepts, technical rules, and computational procedures relating to federal taxation of partnerships and Subchapter S Corporations. Areas of emphasis include partnership formation, operations, and termination. (Former Bus 278)

### 229. Seminar in Taxation of Property Transactions and Accounting Methods (3)

Prerequisites: Acct 144; 145 or concurrently. A comprehensive coverage of property transactions and tax accounting methods including definition, realization, recognitions, and computation of capital gains and losses, various tax accounting methods and planning opportunities relative to individuals and corporations. Lecture and cases. (Former Bus 279)

## *Business and Administrative Sciences (Bus)*

### 280. Seminar in

#### Business Education (3)

Study of advanced problems in business education.

### 282. Seminar in

#### Business Curricula (3)

Objectives, principles, and curricula of busi-