

## **COURSE INFORMATION**

### **BUSINESS ADMINISTRATION COURSES**

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#### **BA 110 PRINCIPLES OF ECONOMICS**

FALL/SPRING/ALL YEARS

3 credit hours

This course introduces the principles, terminology and fundamental concepts of microeconomics and macroeconomics. It is a foundation for understanding the scope and methods of the economic perspective applied to issues faced by modern capitalist societies. Topics include the role of economics in society, the structure of economic activity, the behavior of firms and households in a market economy, the role of government and institutions of public policy in the United States. Relevant examples from Guam, Micronesia and the Pacific Rim will be explored. Prerequisites: MA110.

#### **BA 130 INTRODUCTION TO COMPUTERS AND APPLICATIONS**

FALL/SPRING/ALL YEARS

3 credit hours

This course introduces students to basic computing concepts and the use of computers in management settings. Prerequisite: MA110 or MA115 with a C grade or better.

#### **BA 131 INTRODUCTION TO INFORMATION MANAGEMENT**

FALL/SPRING/ALL YEARS

3 credit hours

This course surveys the broad array of information management topics in business including information technology and computational tools, information sourcing, information management and data organization, information networks, ethics, legal and social implications of information systems, technical personnel and professional groups, and the changing impacts of information technology in a global environment. The course will also provide vigorous training on business productivity application software, with emphasis on applied skills on spreadsheet. Prerequisite: MA110 or MA115 or MA161 a/b with a C grade or better.

#### **BA 180 BUSINESS ESSENTIALS**

FALL/SPRING/ALL YEARS

3 credit hours

This course is designed to increase student awareness of business programs and the business professions. It is required for all entering students intending to pursue a BBAA or BBA degree. This course is designed to help students get the most out of their academic experience by offering ongoing orientation to business studies, business professionals, professional requirements and expectations, success skills, and career planning. This course will cover the practical applications of a business degree including how to prepare a portfolio, and a professional resume. Co-requisite: EN-110 and CO-210.



## **BA 200 PRINCIPLES OF FINANCIAL ACCOUNTING**

FALL/SPRING/ALL YEARS

3 credit hours

The first semester covers basic accounting principles of financial accounting and techniques within a framework of sound modern theory. Prerequisite: BA130 or BA230 or BA131 and MA110 or MA115 or MA161a/b or MA165 with a C grade or better. Instructor's consent required for online method of delivery.

## **BA 201 PRINCIPLES OF MANAGERIAL ACCOUNTING**

FALL/SPRING/ALL YEARS

3 credit hours

This course covers fundamental accounting principles for partnerships and corporations; introduction to management accounting and cost accounting practice work is included to meet current trends in technology. Prerequisite: BA200 with a C grade or better.

## **BA 203 PREPARATION FOR THE ACCOUNTING PROFESSION**

3 credit hours

This course is an introduction of the theory and practice of accounting in financial and managerial accounting. Emphasis is on analyzing, summarizing, reporting, interpreting financial information, managerial accounting concepts for external and internal analysis, reporting and decision-making. Prerequisite: BA201 with a grade of "C" or better. Instructor consent.

## **BA 220 BASIC BUSINESS FINANCE**

FALL/SPRING/ALL YEARS

3 credit hours

This course covers the finance function in business; procurement and utilization of funds; costs and problems associated with acquiring funds; forecasting profits gained through their use; and the organization necessary to carry out the finance function in business. Prerequisites: BA201 and BA210 or MA151 or PA205 with a C grade or better in both courses.

## **BA 230 DATA PROCESSING AND DATA ADMINISTRATION WITH MAC APPLICATION**

FALL ONLY/ODD YEARS

3 credit hours

This course develops skills in the areas of spreadsheets, database management and cloud computing. Prerequisites: MA110 or MA115 or MA161a/b or MA165 with a C grade or better.

## **BA 240 MANAGEMENT OF ORGANIZATIONS**

FALL/SPRING/ALL YEARS

3 credit hours

This course is the study of the nature of business organizations and the functions of the manager within the organization. It also introduces theories and concepts underlying domestic and global management. Students are introduced to case analysis as a method for analyzing business and management issues. Prerequisite: BA180 for students following catalog years 2018-19 and thereafter.

## **BA 241 HUMAN RESOURCE MANAGEMENT**

FALL/SPRING/ALL YEARS

3 credit hours

This course covers the principles and techniques employed in the management of international human resources. Key areas such as employee selection, training, development and performance appraisal are introduced. Approaches to gender, cultural, and ethnic diversity are stressed throughout the course. Students will develop a basic understanding of differences between HR functions in public and private sector systems. Prerequisite: Placement in EN111 and MA110 or higher.



## **BA 251 GUAM'S TOURISM PRODUCT**

AS REQUIRED

3 credit hours

This course is an inventory of the visitor industry on Guam that focuses on the island's attractions and its identity as a distinct tourist destination, as well as the public and private organizations that are associated with tourism and individual companies operating within the major tourism sectors. Guam's tourism policy, planning, and development are also examined from the perspective of its various stakeholders.

## **BA 252 INTERNATIONAL TOURISM**

FALL/SPRING/ALL YEARS

3 credit hours

This course examines the dynamics of international tourism from various management perspectives. Special emphasis is placed on the market characteristics and distribution channels of inbound-outbound tourism affecting the Pacific Rim. Prerequisite: BA240.

## **BA 260 FUNDAMENTALS OF MARKETING**

FALL/SPRING/ALL YEARS

3 credit hours

This course covers the principles, practices, and concepts involved in the performance of business activities, which direct the transfer of goods and the acquisition of services from producer to consumer or user. Included are the study of marketing functions and institutions; activities having to do with effecting change in ownership and possession of goods and services; and the study of applied economics relating to the creation of time, place and possession utility.

## **BA 291 PREP.FOR THE ACCTG PROFESSION**

SPRING ONLY

1 credit hour

THIS COURSE IS A REVIEW OF THE ACCOUNTING CONCEPTS COVERED IN BA200, PRINCIPLES OF FINANCIAL ACCOUNTING, AND BA201, PRINCIPLES OF MANAGERIAL ACCOUNTING IN PREPARATION FOR THE ACCOUNTING COMPETENCY EXAM. PREREQUISITE: BA200 AND BA 201 AND INSTRUCTORS CONSENT.

## **BA 300 INTERMEDIATE ACCOUNTING I**

FALL/SPRING/ALL YEARS

3 credit hours

Intermediate accounting provides technical knowledge in regard to the application of conceptual accounting knowledge to specific practice circumstances and the understanding of a wide scope and range of accounting topics. Prerequisite: BA201 with a C grade or better, Instructor's consent, and pass the Accounting Major Competency Exam.

## **BA 301 INTERMEDIATE ACCOUNTING II**

FALL/SPRING/ALL YEARS

3 credit hours

Provides technical knowledge in regard to the application of conceptual accounting knowledge to specific practice circumstances and the understanding of a wide scope and range of accounting topics. Prerequisite: BA300 with a C grade or better.

## **BA 303 GOVERNMENTAL ACCOUNTING FOR NON-ACCOUNTING MAJORS**

FALL ONLY/ALL YEARS

3 credit hours

This course is an introduction to the theory and procedure of general accounting practices of the non-profit segment of the economy. The semester covers the application of accounting information in planning and control for non-profit organizations.

## **BA 304 INCOME TAXATION**

FALL/SPRING/ALL YEARS

3 credit hours

This course covers federal income taxation that pertains to individuals, corporations, partnerships, and estates and trusts. Particular emphasis is given to areas of gross income, deductions and credits. Prerequisites: BA300 with a C grade or better.



## **BA 305 COST AND MANAGERIAL ACCOUNTING**

FALL/SPRING/ALL YEARS

3 credit hours

This is a study of the fundamental managerial and cost accounting concepts and their application to the planning and control of the firm. Topics include cost accounting, budgeting, cost allocation, capital budgeting, and introduction to modern concepts like ABC, JIT and cost of quality. Prerequisite: BA300 with a C grade or better.

## **BA 306 ADVANCED COST AND MANAGERIAL ACCOUNTING**

AS REQUIRED

3 credit hours

This is a study of advanced topics in managerial and cost accounting. The course includes research on the application of managerial and cost accounting in the modern manufacturing environment. Prerequisite: BA305 with a C grade or better.

## **BA 307 INTERNATIONAL ACCOUNTING**

FALL/SPRING/ALL YEARS

3 credit hours

This course is designed to provide an understanding of international accounting issues to students who will be involved in international business as business and capital markets become more global. Prerequisite: BA301 with a C grade or better.

## **BA 310 APPLIED STATISTICS FOR BUSINESS DECISION**

FALL/SPRING/ALL YEARS

3 credit hours

This course provides advanced concepts in the modern theory and methodology of statistics as applied to business and economics. It builds upon fundamental statistics and the use of spreadsheet software, emphasizing their application to business decisions-making and problem solving. The course is the second in a series of two required BBA Foundation courses, the first being one of the following PA205 Basic Statistics for Business and Economics, MA151 Introductory Statistics, or PA205 Data and Basic Statistics for Government Business. Prerequisites: BA240 and PA205 or MA151 with a C grade or better in both courses.

## **BA 311 INTERMEDIATE MACRO-ECONOMIC THEORY**

FALL ONLY/ALL YEARS

3 credit hours

This course offers an in-depth discussion of Keynesian-NeoKeynesian-Neoclassical models of aggregate economic activity and the use of these models to shed light on such public policy questions as unemployment, inflation, taxation, poverty, trade, growth, money and interest rates. Prerequisite: PA205 or MA151 with a C grade or better.

## **BA 312 INTERMEDIATE MICRO-ECONOMIC THEORY**

SPRING ONLY/ALL YEARS

3 credit hours

This course offers an in-depth discussion of models relating to consumer behavior, market demand and price theory, the theory of the firm, and the impact of different market structures for outputs and inputs. Time permitting, the subjects of choice under uncertainty, welfare economics and general equilibrium theory are covered. Prerequisite: PA205 or MA151 with a C grade or better.



## **BA 321 MONEY AND BANKING**

FALL ONLY/ALL YEARS

3 credit hours

This is the study of money, credit, and money markets; the structure and origins of the commercial banking and Federal Reserve Systems; and the application of monetary and fiscal policy within the American economy. Prerequisite: BA110 with a C grade or better.

## **BA 322 PERSONAL FINANCIAL PLANNING**

FALL/SPRING/ALL YEARS

3 credit hours

This course is a software and web-based program that offers students the opportunity to develop a financial career plan for their personal and professional use. Elements of financial planning are presented and include: career aspects of financial planning; financial goals and objectives; personal financial statements and budget; cash and credit management; personal tax planning; housing, insurance and investment decisions; and retirement.

## **BA 323 CORPORATE FINANCE**

FALL ONLY/ALL YEARS

3 credit hours

This is an advanced course in the study of the elements of financial management in a business organization. Topics include financial forecasting, break-even analysis, capital budgeting, investment banking, capital financing and international finance. Prerequisite: BA220 with a C grade or better.

## **BA 330 INFORMATION TECHNOLOGY AND NETWORKS FOR BUSINESS**

FALL/SPRING/ALL YEARS

3 credit hours

This course provides foundation concepts of information technology and data networks as a basic business infrastructure. It addresses the emerging roles of technology and communication networks in business operations. The course surveys popular and anticipated technology adopted by businesses, examines strengths and weaknesses of these technologies, and evaluates the cost and productivity implications of the deployment of technology. The course also addresses managerial and organizational issues surrounding the selection and implementation of technology, including the broad spectrum of telecommunication services.

## **BA 333 MANAGEMENT INFORMATION SYSTEMS**

FALL/SPRING/ALL YEARS

3 credit hours

This is a survey of information system topics from the managerial viewpoint. Major topics are an overview of MIS, systems analysis and design, database management, data communication, decision support systems and expert systems. Prerequisites: BA240 and BA335 with a C grade or better in both courses.

## **BA 334 BUSINESS ANALYTICS**

SPRING ONLY/EVEN YEARS

3 credit hours

This course covers the fundamental concepts and tools needed to understand the emerging role of business analytics in organizations. It discusses the application of basic business analytics tools in a spreadsheet environment, and how to effectively use and interpret analytic models and results for making better business decisions. Prerequisites: BA-131 or BA-230, and any one of the following: PA-205 BA-210 or MA-151. For BBA Major, prerequisites: BA-131 and any one of the following PA-205, BA-210 or MA-151.



## **BA 335 CYBERSECURITY AND CLOUD SERVICE**

FALL/SPRING/ALL YEARS

3 credit hours

This course surveys the importance of cybersecurity and cloud service in the business world. The first part of the course covers the introductory concepts of cybersecurity. It helps learners to gain the understanding of the principles that frame and define cybersecurity, and how to implement cybersecurity practices in the corporate environment. The second part of the course surveys the current trend of the cloud service. A student may receive credit for either BA330 or BA335, but not a combination of the two. Prerequisite: BA130 or BA131 or BA230.

## **BA 341 INTERNATIONAL BUSINESS ENVIRONMENT**

SPRING ONLY/ALL YEARS

3 credit hours

This course consists of readings and analysis of social, economic, political, legal, and technological forces with which business organizations must contend. The course focuses on East Asia.

## **BA 342A ENTREPRENEURSHIP AND INNOVATION Concepts**

FALL/SPRING/ALL YEARS

3 credit hours

Provides an overview of the principles, theories, and practice of entrepreneurship and innovation and how to take ideas and turn them into a viable business enterprise. Emphases will be placed on the student understanding of how past entrepreneurs have used innovation methods to launch entrepreneurial ventures; and the foundations and terminology of entrepreneurship. Prerequisite: BA110, and BA180, BA240 or concurrent OR Peregrine Exam Subtopics of Basic Business Management and Business Communication, or with Instructor's consent.

## **BA 342B ENTREPRENEURSHIP: ISSUES AND SOLUTIONS IN BUSINESS START-UPS**

FALL ONLY/ALL YEARS

3 credit hours

Provides an overview of why small businesses fail and how to reduce this risk. Major functional areas of business will be covered through the use of case studies including the areas of: finance, human resources, operations management, distribution channels, marketing, IT, and laws and government regulations. Prerequisite: BA240 and BA342A with a C grade or better in both courses.

## **BA 345 MANAGING THE EMPLOYEE & WORK ENVIRONMENT**

FALL/SPRING/ALL YEARS

3 credit hours

This business and public administration management course examines employee management issues, practices and environmental forces that all managers, especially human resource (HR) managers, need in the workplace when managing diverse workforces. Focus will be on work environment practices, issues and applications including required record keeping and compliance activities. This course will help prepare students for eventual professional human resource management certification in these areas. Prerequisite: BA241 with a C grade or better or Instructor's consent.

## **BA 347 LEADERSHIP AND COLLABORATION IN ORGANIZATIONS AND SOCIETY**

FALL/SPRING/ALL YEARS

3 credit hours

The course integrates personal leadership with collaboration and networking for organizational performance and societal gain. The course strengthens practical leadership and collaborative skills. Prerequisite: BA240 for BBA majors or PA210 for PA majors.



## **BA 350 HOTEL MANAGEMENT**

SPRING ONLY/ALL YEARS

3 credit hours

This course examines the organization and characteristics of hotels and how they are effectively managed by applying the four management functions of planning, organizing, directing, and controlling. Case studies of successful general managers are examined from the perspective of their duties, responsibilities, challenges, rewards, and lifestyles. Prerequisite: BA240 with a C grade or better.

## **BA 351 TOURISM AND INNOVATION**

SPRING ONLY/ALL YEARS

3 credit hours

This course provides a well-rounded approach to management issues facing various hospitality service operations, including service and support businesses that cater to tourists in the tourism industry. This course prepares students in the region seeking entry into the industry either as employees or entrepreneurs in the small and medium-sized enterprises that make up the majority of the travel and tourism sector. Prerequisites: BA-240 BA-252.

## **BA 352 FOOD AND BEVERAGE MANAGEMENT**

SPRING ONLY/ODD YEARS

3 credit hours

This course examines the principles of food and beverage management as a profit center in hotels. Components include the management of food production, restaurants and bars, banquets and catering, and room service. Prerequisite: BA240.

## **BA 353 HOSPITALITY SERVICES MANAGEMENT**

3 credit hours

This course provides a well-rounded approach to management issues facing various hospitality service operations, including service and support businesses that cater to tourists in the tourism industry. This course prepares students in the region seeking entry into the industry either as employees or entrepreneurs in the small and medium-sized enterprises that make up the majority of the travel and tourism sector. Prerequisites: BA-240 BA-252.

## **BA 361 CONSUMER BEHAVIOR**

FALL ONLY/ODD YEARS

3 credit hours

This is an interdisciplinary approach to the study of consumers and decision-making units for the purpose of systematically defining and selecting the organization's target market(s). The emphasis is on understanding behavioral science concepts, theories, and research findings with managerial applications. Prerequisite: BA260 with a C grade or better.

## **BA 363 ADVERTISING AND SALES PROMOTION**

SPRING ONLY/ALL YEARS

3 credit hours

This course covers basic concepts and functions of advertising and sales promotion; personal selling; point-of-sale promotion; consumer motivation; problems in utilizing and measuring effectiveness of advertising and sales promotion techniques. Prerequisite: BA260 with a C grade or better.

## **BA 380 E-BUSINESS**

SPRING ONLY/ALL YEARS

3 credit hours

This course examines the use of the internet and electronic technology in business operations. The focus is on the emerging paradigm shift in business that has been affected by e-business models and their implications for conducting business, including the marketing of products and services via the Internet. Prerequisites: BA260.

## **BA 386 LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

FALL/SPRING/ALL YEARS

3 credit hours

This course examines the flow of products and information through a business with the objective of achieving sustainable competitive advantage and optimizing firm value. Students learn how to control, manage and improve the systems, processes and flow of materials and information from suppliers to customers. Prerequisite: BA240 and BA260.

## **BA 400 ADVANCED ACCOUNTING**

FALL/SPRING/ALL YEARS

3 credit hours

This course covers accounting principles and procedures peculiar to specialized areas such as partnerships, combinations, consolidations, foreign transactions and operations, and securities exchange commission reporting. Prerequisites: BA301 with a C grade or better.

## **BA 401 GOVERNMENT ACCOUNTING**

FALL/SPRING/ALL YEARS

3 credit hours

This course covers state and local accounting, non-profit accounting, accounting for grant monies, and federal accounting. Government accounting is different from commercial accounting, as this course will provide the student with a working knowledge of all echelons of governmental accounting within the United States. Prerequisite: BA301 with a C grade or better.

## **BA 402 ACCOUNTING SYSTEMS**

FALL/SPRING/ALL YEARS

3 credit hours

This course offers an analysis of theoretical models illustrating structure design and installation of specific accounting systems with emphasis on computer applications. Prerequisites: BA301, BA305 and BA330 or BA334 with a C grade or better in all 3 courses.

## **BA 403 AUDITING I**

FALL/SPRING/ALL YEARS

3 credit hours

This is an introduction to auditing theory and the techniques used in examination and verification of financial statements. Prerequisite: BA402 with a C grade or better.

## **BA 404 ADVANCED INCOME TAXATION**

AS REQUIRED

3 credit hours

This course covers advance Federal Income Taxation with emphasis on research in the application of tax rules and regulations that pertain individuals, corporations, partnership, and estate and trusts. Prerequisites: BA304 with a C grade or better.

## **BA 405 ACCOUNTING INTERNSHIP**

FALL/SPRING/ALL YEARS

3 credit hours

The course prepares students for entering the accounting profession by providing them with practical experience with an accounting firm, industry firm, government, or not-for-profit organizations. The course is designed for graduating seniors who have demonstrated proficiency in the foundation and major coursework required of the accounting program. Prerequisite: Instructor's consent and graduating senior.





## **BA 406 ETHICS FOR THE ACCOUNTANT**

FALL/SPRING/ALL YEARS

3 credit hours

This course is designed to provide accounting professionals and intensive treatment of post-Sarbanes-Oxley ethics (also post Enron-WorldCom era). Prerequisite: Graduating Senior and Instructors consent.

## **BA 408 AUDITING II**

AS REQUIRED

3 credit hours

This course is designed to provide accounting majors a hands-on experience in the use of techniques for the planning and conduct of audits of financial statements. Prerequisite: BA403 with a C grade or better and Instructor's consent.

## **BA 409 SPECIAL STUDIES IN ACCOUNTING**

AS REQUIRED

3 credit hours

This course provides students with the opportunity to study, in depth, a particular area in Accounting and Auditing. Prerequisites: BA301, BA305, BA307 and BA403 with a C grade or better in all 4 courses.

## **BA 410 MANAGERIAL ECONOMICS**

FALL/SPRING/ALL YEARS

3 credit hours

This course covers phases of business economics most useful to managers of organizations: defining goals, measuring and forecasting demand, costs, and competition. Prerequisite: BA310 with a C grade or better.

## **BA 420 INTERNATIONAL CORPORATE FINANCE**

SPRING ONLY/ALL YEARS

3 credit hours

This course examines the problems, techniques, and policies of financial decision-making in an enterprise operating in the international business environment. Class discussion includes the nature and purpose of international business, balance of payments, foreign exchange risk, currency markets, and managing three types of international monetary risk, direct investment decisions and the international debt crisis. Prerequisite: BA220 with a C grade or better.

## **BA 421 INVESTMENTS AND REAL ESTATE**

SPRING ONLY/ALL YEARS

3 credit hours

This is an introductory course in the techniques of investing in the capital markets. A variety of investment vehicles are introduced, including: stocks, bonds, convertibles, warrants, stock options, mutual funds, precious metals, and real estate. Prerequisite: BA220 with a C grade or better.

## **BA 431 TOPICS IN THE MANAGEMENT OF TECHNOLOGY AND INNOVATION**

SPRING ONLY/ALL YEARS

3 credit hours

This course provides concepts, tools and processes for enabling managers and firms to use technology and innovation for strategic competitive advantage. Students learn about current topics in technology and innovation. The course is only available to seniors in the BBA Business Professional and Business Honors pathways. Prerequisite: BA335, BA386, and BA333 or BA334 or BA380; Senior standing and Instructor's consent.



## **BA 440 ORGANIZATIONAL BEHAVIOR**

FALL/SPRING/ALL YEARS

3 credit hours

This course examines psychological aspects of management; analysis of behavior patterns in organizational relationships; integration of individuals and groups into effective, efficient- organizational structures. Prerequisites: BA240 and SO101 or PY101.

## **BA 441 OPERATIONS AND PROJECT MANAGEMENT**

SPRING ONLY/ALL YEARS

3 credit hours

This is a survey course. The objective of the course is to provide the student with an understanding of those managerial concepts and quantitative tools required in the design, operations, and control of an operation system in any type of an organization. Special emphasis is placed on process management and continuous improvement. Prerequisite: PA205 or MA151 or with a C grade or better.

## **BA 443 COMPENSATION, BENEFITS AND PERFORMANCE EVALUATION**

FALL/SPRING/ALL YEARS

3 credit hours

This business and public administration management course provides students with theoretical and practical knowledge of the design and implementation of effective compensation, benefits and performance evaluation programs. This course will help prepare students for eventual professional human resource management certification in these areas. Prerequisite: BA241 with a C grade or better or consent of instructor.

## **BA 444 STAFFING AND EMPLOYEE DEVELOPMENT**

FALL/SPRING/ALL YEARS

3 credit hours

This business and public administration management course provides students with theoretical and practical knowledge about recruitment, selections, staffing and employee development. This course will help prepare students for eventual professional human resource management certification in these areas. Prerequisite: BA241 with a C grade or better or Instructor's consent.

## **BA 446 ENTREPRENEURSHIP: NEW VENTURE CREATION**

SPRING ONLY/ALL YEARS

3 credit hours

This course provides an opportunity to develop a business plan through the application of the principles, theories and practices learned in the previous entrepreneurship courses. Emphasis will be placed on the practicability of the plan and the ability to present the concept as a viable and profitable business venture. Prerequisites: BA242 and BA342 with a C grade or better. Note: This course is cross listed with PE446.

## **BA 450 TOURISM RESEARCH AND MARKET DEVELOPMENT**

SPRING ONLY/ODD YEARS

3 credit hours

This course examines the innovative and dynamic environment of international tourism marketing. It discusses the nuances of tourism products and services that require the development of distinctive marketing approaches and strategies. It reviews the various techniques utilized to conduct tourism research and the analysis and application of their findings in order to formulate effective marketing plans and remain competitive in the international market place. The Internet will be utilized as a database for market research and as tool for market penetration. Prerequisites: BA260 with a C grade or better.



## **BA 451 TOURISM/HOTEL INTERNSHIP**

FALL/SPRING/ALL YEARS

3 credit hours

This is a trainee, residency, or intern program in which the student works in a technical or professional area under the supervision of an expert in the field. Prerequisite: Instructor's consent.

## **BA 453 TOURISM POLICY, PLANNING AND DEVELOPMENT**

FALL ONLY/ALL YEARS

3 credit hours

This course examines the numerous issues that a community must consider in establishing and guiding a successful tourism industry. Among the topics are selecting the type of tourism that is most appropriate for a community, the identification and utilization of necessary resources, and the regulation of tourism. Prerequisite: BA240 with a C grade or better.

## **BA 460 INTERNATIONAL MARKETING**

FALL ONLY/ALL YEARS

3 credit hours

The course covers the principles, practices, and concepts of marketing involved in exporting and importing. Included are studies of tariffs, embargoes, cartels, exchange rates, foreign markets, foreign investments, the role of foreign aid, and related legislation. Prerequisite: BA260 with a C grade or better.

## **BA 461 MARKETING CHANNEL MANAGEMENT**

FALL ONLY/EVEN YEARS

3 credit hours

This course addresses the principles, functions and analysis of problems in retailing; location and layout; and merchandise planning, buying and selling, organization, expense analysis and control. Prerequisite: BA260 with a C grade or better.

## **BA 462 MARKETING RESEARCH**

FALL ONLY/ALL YEARS

3 credit hours

This course covers the principles, procedures, and concepts involved in gathering, recording, and analyzing facts about problems relating to the sale and transfer of goods and services from producer to consumer. Included are studies of relation- preparation of commodities for sale, physical distribution, wholesale and retail merchandising, and financial problems. Prerequisites: BA260 and BA310.

## **BA 463 MARKETING MANAGEMENT**

SPRING ONLY/ALL YEARS

3 credit hours

This course builds on the concepts and theories covered in the introductory, Marketing subjects, as well as those learned in subsequent Marketing course work. As a capstone marketing major course, this course focuses on strategic marketing analysis and planning at both the corporate and SBU levels. Prerequisites: BA260 and BA462 with a C grade or better - Graduating Senior.

## **BA 480 BUSINESS STRATEGY AND POLICY**

FALL/SPRING/ALL YEARS

3 credit hours

This course is the capstone of the Bachelor of Business Administration (BBA) degree program, integration concepts and skills learned in the BBA Foundation and BBA pathways. Strategic business problems are examined from executive management and firm perspectives. Prerequisite: BA483, Graduating Senior and Instructor's consent.



## **BA 481 PRACTICAL APPLICATION IN SMALL BUSINESS MANAGEMENT**

FALL/SPRING/ALL YEARS

3 credit hours

This course provides instruction and experience in small business. It addresses both Entrepreneurship and the management of small business operations. The course also has a practical orientation. Students intern for 80 hours with the Guam Small Business Development Center (SBDC), assisting small businesses as defined by the U.S. Small Business Administration. Prerequisites: BA260 and Senior standing.

## **BA 482A BUSINESS SERVICE LEARNING: SENIOR TEAM FIELD PROJECT**

FALL/SPRING/ALL YEARS

3 credit hours

This is an experiential learning course in which the student works individually or as part of a team in a technical or professional area under the direct supervision of an individual with experience in a major area of business. Depending on their BBA pathway, students select one of the following: (i) BA482a Business Service Learning: Senior Team Field Project, which is available to students in the General Business pathway; (ii) BA482b Business Service Learning: Business/ Research Internship, which is available to students in the Business Professional pathway and the Business Honors pathway; and (iii) BA482c Business Service Learning: Business Formation/ Innovation/ Transformation, which is available to students in the Business Honors pathway. Prerequisites: To register and participate, students must have completed all BBA Foundation requirements. Students are expected to have completed the preponderance of their business coursework with the exception of BA480 Business Policy and Strategy. Prerequisites: Senior Standing and Instructor's consent are required.

## **BA 482B BUSINESS SERVICE LEARNING: BUSINESS/ RESEARCH INTERNSHIP**

FALL/SPRING/ALL YEARS

3 credit hours

This is an experiential learning course in which the student works individually or as part of a team in a technical or professional area under the direct supervision of an individual with experience in a major area of business. Depending on their BBA pathway, students select one of the following: (i) BA482a Business Service Learning: Senior Team Field Project, which is available to students in the General Business pathway; (ii) BA482b Business Service Learning: Business/ Research Internship, which is available to students in the Business Professional pathway and the Business Honors pathway; and (iii) BA482c Business Service Learning: Business Formation/ Innovation/ Transformation, which is available to students in the Business Honors pathway. Prerequisites: To register and participate, students must have completed all BBA Foundation requirements. Students are expected to have completed the preponderance of their business coursework with the exception of BA480 Business Policy and Strategy. Prerequisites: Senior Standing and Instructor's consent are required.



## **BA 482C BUSINESS SERVICE LEARNING: BUSINESS FORMATION/ INNOVATION/ TRANSFORMATION**

FALL/SPRING/ALL YEARS

3 credit hours

This is an experiential learning course in which the student works individually or as part of a team in a technical or professional area under the direct supervision of an individual with experience in a major area of business. Depending on their BBA pathway, students select one of the following: (i) BA482a Business Service Learning: Senior Team Field Project, which is available to students in the General Business pathway; (ii) BA482b Business Service Learning: Business/ Research Internship, which is available to students in the Business Professional pathway and the Business Honors pathway; and (iii) BA482c Business Service Learning: Business Formation/ Innovation/ Transformation, which is available to students in the Business Honors pathway. Prerequisites: To register and participate, students must have completed all BBA Foundation requirements. Students are expected to have completed the preponderance of their business coursework with the exception of BA480 Business Policy and Strategy. Prerequisites: Senior Standing and Instructor's consent are required.

## **BA 483 BUSINESS PROFESSIONAL AND CAREER DEVELOPMENT**

FALL/SPRING/ALL YEARS

2 credit hours

This hybrid, two-credit course provides additional professional development in business fundamentals as well as tools for career development. The course offers online course evaluation and academic leveling modules that refresh, bolster and evaluate student learning in the fundamental business skills of accounting, business statistics, finance, human resources, marketing and operations management. The course provides a variety of practical and challenging career exercises that explore career choice and prepare students for managing their careers. Prerequisites: BA220, BA260, BA-310 and BA241 or BA440; Senior

## **BA 491 SEMINAR IN MARKETING**

FALL/SPRING/AS REQUIRED

3 credit hours

The Seminar provides the opportunity for study and discussion of significant topics and problems in the field of marketing. Prerequisites: BA260 and PA205 or MA151 or BA210.

## **BA 494 SS:DATA ANALYTICS FOR ACCOUNTING**

SUMMER

3 credit hours

This course will discuss specialized areas of data analytics in business, financial reporting, and auditing. Participants will examine a variety of analytic tools and software being used today; and research the latest issues affecting the profession and industry such as Artificial and Business Intelligence, Cyber Security, Bitcoin, Block Chain, Data Breaches, and Business Disruption. Prerequisites: BA-230 and BA-300.

## **BA 500 PROFESSIONAL ACCOUNTING RESEARCH & COMM**

FALL/SPRING/ALL YEARS

3 credit hours

Overview of methods for professional researching, organizing, analyzing, and presenting information in financial accounting, auditing, and taxation. Presentation of concepts and techniques for developing a business style of writing and creating documents such as memorandums, letters, and reports. Emphasis on written and oral assignments that develop communication skills for the accounting profession. Introduction to academic research and analysis of literature. Prerequisite: Acceptance into the Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.



## **BA 502 INFO SYSTEMS & DATA ANALYTICS FOR ACCOUNTANTS**

SUMMER/ALL YEARS

3 credit hours

In this course, students will learn data analytics models and methods involving accounting information, theory and practice of information systems, and computer based systems controls for management and decision-making of engagements in audit and taxation. Students will also learn how to use and manage various analytical tools to achieve these objectives. Prerequisite: Complete Term 3 of cohort-based Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

## **BA 503 ADVANCED AUDITING & FRAUD EXAMINATION**

SPRING ONLY/ALL YEARS

3 credit hours

This course builds on undergraduate auditing concepts and understanding to enhance comprehension of the audit process and advanced auditing techniques, and to apply this knowledge to fraud examination and forensic accounting. Students will be introduced to fraud detection and fraud investigation techniques, valuation of closely held businesses, lost profits analyses, and various types of litigation support services. Prerequisite: Complete Term 1 of cohort-based Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

## **BA 504 FINANCIAL STATEMENT ANALYSIS & VALUATION**

FALL ONLY/ALL YEARS

3 credit hours

This course provides students with frameworks for financial statement analysis and valuation of financial and non-financial data. Students will learn how to integrate concepts from accounting and other disciplines such as economics, finance, and business strategy to determine the impact of managerial decisions. Prerequisite: Complete Term 3. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

## **BA 507 CORPORATE GOVERNANCE & ETHICS**

SPRING ONLY/ALL YEARS

3 credit hours

This course introduces students to professional ethics guidance and standards of conduct for tax and audit, and enterprise risk management frameworks. Students will also develop an understanding of corporate governance issues and decision-making. Case studies will be used to highlight and exercise the key concepts and frameworks in the course. Prerequisite: Acceptance into the Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

## **BA 600 FINANCIAL ACCOUNTING & REPORTING**

FALL ONLY/ALL YEARS

3 credit hours

This course prepares students for the Financial Accounting and Reporting part of the CAP examination. Students will demonstrate knowledge and proficiency in financial accounting and reporting frameworks used by business entities (public and nonpublic), not-for-profit entities and state and local government entities. Prerequisite: Complete Term 3. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

## **BA 601 CASE STUDIES IN MANAGEMENT**

FALL ONLY/ALL YEARS

3 credit hours

The course is broken up into four sections, accommodating brief intervals between inter-term periods that define the one-year master's program. The intent of this course is to introduce the student to case study methods as a means of establishing schema for moving the decision-making process from problem definition to quality control measures via strategic design.

## **BA 604 REGULTN (CPA EXM:REG) & TAX PLANNG**

SPRING ONLY/ALL YEARS

3 credit hours

This course prepares students for the Regulation part of the CPA examination. Students will demonstrate knowledge and proficiency in four broad areas: ethics and professional responsibilities in tax practice, licensing and disciplinary systems, federal tax procedures, and legal duties and responsibilities. Prerequisite: Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

## **BA 605 BUSINESS ENVT & CONCEPTS (CPA EXAM:BEC)**

SUMMER/ALL YEARS

3 credit hours

This course prepares students for the Business Environment and Concepts part of the CPA examination. Students will demonstrate knowledge and proficiency in four broad areas: corporate, governance, economic concepts and analysis, financial management, information technology and operations management. Prerequisite: Complete Term 2 of cohort-based Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

## **BA 606 AUDITING & ATTESTATION (CPA EXAM:AUD)**

SPRING ONLY/ALL YEARS

3 credit hours

This course prepares students for the auditing and attestation part of the U.S. CPA examination. This course focuses on understanding, applying and evaluating auditing standards and procedures for attest and non-attest engagements including assessing risk and developing a planned response, performing procedures and obtaining evidence and forming conclusions and reporting. Professional responsibilities and frameworks will be reviewed and observed within this context. Prerequisite: Complete Term 1. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

## **BA 610 MANAGERIAL ECONOMICS**

SPRING ONLY/ALL YEARS

3 credit hours

The course begins with an overview of macroeconomic issues. Indicators of macroeconomic performance are identified and managers are given a preview of the tools and resources used to evaluate and forecast economic conditions. Applications of microeconomic theory to strategic management in these market conditions are presented. Basic concepts of supply, demand, market price, output, production, and resource allocation provide a framework for strategic analysis in emerging markets where firms have market/monopoly power. Other topics address sophisticated pricing policies, transfer pricing, models of competition and cooperation, managing under uncertainty, asymmetric information and externalities. The course provides a framework and analytical tools to enhance decision-making within the manager's organization.



## **BA 611 STRATEGIC MARKETING MANAGEMENT**

SUMMER/ALL YEARS

3 credit hours

This advanced marketing management course focuses on strategic marketing analysis and planning at both the corporate and SBU levels. It will use the concepts and theories underlying marketing decision-making and the tools needed to analyze and understand complex marketing situations found in today's ever-changing marketplace. The course is designed to help managers develop and execute appropriate managerial strategies. An emphasis of this course will be on developing executive-level decision-making skills, which students are most likely to encounter during their current and future careers. Students will learn to apply analytical marketing perspectives, decision tools, and concepts to strategic management decisions to achieve organizational goals and objectives. The subject has been organized around the marketing planning process, strategic decision-making, market analysis, competitive analysis, and financial analysis, and the application of these to "real world" situations.

## **BA 613 STRATEGIC LEADERSHIP AND ETHICS**

SPRING ONLY/ALL YEARS

3 credit hours

This seminar provides managers with the tools to explore and evaluate leadership theories and their application from a strategic perspective, taking into consideration their limitations and delimitations as they are applied in real work settings. Emphasis will be placed on professional work experience.

## **BA 620 FINANCIAL MANAGEMENT**

SUMMER/ALL YEARS

3 credit hours

This course introduces financial management principles and investment decisions from a strategic, pragmatic perspective. Although theory is broached, emphasis is placed on practical application. Topical areas include financial statement analysis, working capital management, capital structure optimization, investment selection, and sources of funding.

## **BA 621 MANAGERIAL ACCOUNTING**

SPRING ONLY/ALL YEARS

3 credit hours

The course begins with a review of accounting concepts, standards and practices of financial reporting that serve the needs of decision makers including preparation and analysis of financial statements. The course then extends these concepts to business managers' decision making and evaluation of performance including the use of accounting information for planning and control. The application of accounting to decision models used by today's rapidly changing organizations are addressed along with mechanics of cost accounting and management accounting in resource allocation as in capital budgeting, and performance evaluation. Throughout the course, statistical approaches are applied to the analysis of information.

## **BA 622 STATISTICAL ANALYSIS AND ECONOMETRIC TECHNIQUES**

SUMMER/ALL YEARS

3 credit hours

The course begins with the basic concepts and methods of management science that relies on statistical analysis techniques as well as the art of decision-making under circumstances of constrained optimization. It introduces statistical ideas as they apply to managers. Two ideas dominate: describing data and modeling variability and randomness using probability models. The course provides tools and data analysis models for decision making that use hypothesis testing, linear programming and simulation. It also provides an understanding of the definitions and limitations of a variety of standard econometric measures.





## **BA 630 GLOBAL HUMAN RESOURCE MANAGEMENT**

SPRING ONLY/ALL YEARS

3 credit hours

This graduate Human Resource Management (HRM) course explores regional and international HR principles, strategies, and practices. Key areas such as U.S. and country-specific compensation and benefits, staffing, employee development, and performance appraisal are covered. Students will develop an in-depth understanding of HRM functions in regional and international arenas.

## **BA 632 OPERATIONS AND PROJECT MANAGEMENT**

FALL ONLY/ALL YEARS

3 credit hours

This graduate Operations Management course explores modern theory and practice for planning and controlling the operations function, both in manufacturing and service organizations. Quantitative tools of analysis used to support decision-making in the various activities of operations management are reviewed. Regional and international applications and issues will be included.

## **BA 701 ACCOUNTING CAPSTONE EXPERIENCE**

FALL ONLY/ALL YEARS

3 credit hours

This capstone course builds on the concepts of all courses taken within the Master of Accounting and provides students with an opportunity to integrate and apply their knowledge using evidence-based learning. Assignments also include an academic research paper using action research methodology that comprehensively assesses an important current issue or emerging trend in the field of accounting. Prerequisite: Complete Term 4. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

## **BA 710 ADVANCE TOPICS IN INTERNATIONAL BUSINESS**

SUMMER/ALL YEARS

3 credit hours

This course offers students the opportunity to explore the workings of the international business arena and to demonstrate an understanding of global markets as it relates to their professional field through undertakings that encourage business system adaptation to new environments. It further promotes the importance of ethical and socially responsible decision making in different cultural settings.

## **BA 711 BUSINESS CAPSTONE EXPERIENCE**

FALL ONLY/ALL YEARS

3 credit hours

The Business Capstone course is the culminating professional experience for the PMBA student. It extends over the final two terms of their program. Within teams of two or three, PMBA students will participate in the development of an applied research project that synthesizes the students' learning throughout their tenure in the PMBA program. The nature of the applied project can consist of a strategic management project, an entrepreneurial project, or a special study project.