
School of Global Management and Leadership

www.west.asu.edu/sgml

Leanne Atwater, PhD, Interim Dean

Accounting, Department of	671
Economics, Finance, Marketing, and Quantitative Business Analysis, Department of	675
Management, Department of	676

PURPOSE

The School of Global Management and Leadership prepares students to become innovative and skilled business leaders in today's dynamic and global business economy, whether in their own community or elsewhere in the world. Faculty are experts in their fields who bring international research and current events into the classroom. The school's programs are accredited by AACSB International—The Association to Advance Collegiate Schools of Business—a distinction achieved by fewer than 350 schools around the world.

ORGANIZATION

The school houses the following academic units and the Institute for International Management:

- Department of Accounting
- Department of Economics, Finance, Marketing, and Quantitative Business Analysis
- Department of Management

DEGREE PROGRAMS

See the "School of Global Management and Leadership Baccalaureate Degrees and Majors" table, page 668. The faculty of the School of Global Management and Leadership offer the Master of Business Administration degree program. For more information, see the *Graduate Catalog*, or access the school's Web site at www.west.asu.edu/sgml.

CERTIFICATES

See the "West Campus Certificates" table, page 655.

BACCALAUREATE DEGREE PROGRAMS

The school offers baccalaureate programs in Accountancy, Global Business, and Leadership in International Management (LIM). The Accountancy program provides the foundational requirements for professional certification in accounting. The BS in Global Business and the BS in LIM provide two very different learning experiences for West campus students. Students in the new LIM program are drawn to the advantages of the foreign language component and international exposure for their career preparation.

For other students, the flexibility of being able to attend part-time and not being away from family make the Global Business program a better match. The goal of the SGML is to provide programs that meet student needs as well as the demands of the industry.

Nature of Program

The undergraduate curriculum has been devised so that the student completes 50 percent of work in general education and other nonbusiness courses and 45 percent in courses offered by the School of Global Management and Leadership, with the remaining 5 percent selected from either area by the student in consultation with his or her advisor.

Admission to the Professional Programs

The School of Global Management and Leadership offers the upper-division level of the undergraduate curriculum. Admission is awarded to those applicants demonstrating the highest promise for professional success.

The admission requirements for the professional programs in Accountancy, Global Business, and LIM are enumerated in each program section.

For more information, call the school's Undergraduate Program Advising Office at 602/543-6200.

To be accepted for credit as part of the academic program in business, all courses transferred from other institutions must carry prerequisites similar to those of the courses they are replacing at ASU.

Nondegree and Nonbusiness Students

Nondegree and nonbusiness students may be permitted to enroll in selected 300-level business courses only during online registration and only if, (1) the student has an ASU cumulative GPA of at least 2.50 and an ASU cumulative business GPA of at least 2.50 at the time of online registration, or (2) the student has never attended ASU, in which case he or she is given a one-semester period to register during online registration and to establish a GPA at ASU. Students must meet all prerequisites and course requirements as listed in the catalog. Course registration must be approved by a school representative.

Nondegree and nonbusiness students are limited to a maximum of 15 semester hours of selected upper-division business courses (excluding economics courses).

L literacy and critical inquiry / MA mathematics / CS computer/statistics/ quantitative applications / HU humanities and fine arts / SB social and behavioral sciences / SG natural science—general core courses / SQ natural science—quantitative / C cultural diversity in the United States / G global / H historical / See "General Studies," page 93.

SCHOOL OF GLOBAL MANAGEMENT AND LEADERSHIP

School of Global Management and Leadership Baccalaureate Degrees and Majors

Major	Degree	Concentration*	Administered By
Accountancy	BS	—	Department of Accounting
Global Business	BS	Financial management, leadership and management, or marketing	School of Global Management and Leadership
Leadership in International Management	BS	—	School of Global Management and Leadership

* If a major offers concentrations, one must be selected unless noted as *optional*.

Transfer Credit

Freshman- and sophomore-level courses (numbered 100 to 299) at a community college or another four-year university will not be accepted as transfer credit in the upper-division program.

Professional business courses taught in the junior or senior year in the three state universities may not be completed at a two-year college for transfer credit in the business core or major. A maximum of nine semester hours of upper-division business credits may, upon approval, be transferred from the Tempe campus or from another AACSB-accredited four-year institution.

An Associate in Transfer Partnership Degree is available to Maricopa County Community College students who wish to complete their first two years of course work at a Maricopa County Community College and transfer to the School of Global Management and Leadership without loss of credit. The Arizona Associate in Business degree is also available for transfer to any business program at an Arizona state-funded university without loss of credit. A student should consult with an academic advisor in the School of Global Management and Leadership to assist in planning his or her program.

Degree Requirements

Students seeking a Bachelor of Science (BS) degree in the School of Global Management and Leadership must satisfactorily complete a curriculum of 120 semester hours.

Specific requirements for the BS degree in Accountancy, Global Business, and LIM are explained under the respective academic program sections.

University General Studies Requirements

All students pursuing a baccalaureate at ASU must successfully complete a minimum of 35 semester hours of approved general studies courses. Courses completed in the business major, as well as selected courses required for admission to the BS degree program can be applied toward meeting the university General Studies requirement. Students should consult with their advisor when selecting courses to fulfill the General Studies requirement.

Additional Graduation Requirements

In addition to completion of the courses outlined above, to be eligible for a BS degree in the School of Global Management and Leadership, a student must have

1. attained a cumulative GPA of 2.00 or higher for all business courses taken at this university and for all courses for the concentration/major taken at this university;

2. earned at least 50 percent of the business semester hours required for the business degree in resident credit at the West campus; and
3. earned a grade of “C” (2.00) or higher in all upper-division business courses required for the major or concentration.

Pass/Fail

School of Global Management and Leadership undergraduate students may not include among the semester hours required for graduation any courses taken at this university on a pass/fail basis. This policy excludes some courses such as internship, which may be offered only for satisfactory/fail credit.

ACADEMIC STANDARDS

The following are minimum academic standards applicable to all degree and certificate programs offered by the School of Global Management and Leadership. Some programs may have more specific or more stringent requirements.

Probation

Students are placed on probation when their GPA for all courses taken at ASU drops below a 2.00 minimum.

Disqualification

Probationary students have at most the next two consecutive semesters to raise their ASU GPA to the minimum 2.00 or higher. In the first semester of probation the student must receive a grade of “C” (2.00) or higher in all courses and have a GPA of at least 2.50 for the semester. Immediate disqualification occurs if either of these conditions are not met. If both are satisfied but the GPA for ASU courses still remains below 2.00, then the student may be given a second semester under probation to raise the GPA to the minimum. The student is disqualified from the business program if the ASU GPA has not been restored to at least 2.00 after the two semesters.

Reinstatement

The School of Global Management and Leadership does not accept applications for reinstatement until the disqualified student has remained out of the college for at least a 12-month period. Merely remaining in a disqualified status for the above period of time does not, in itself, constitute a basis for reinstatement. Evidence of ability to do satisfactory academic work is required.

Students who have been academically disqualified are permitted to enroll in courses during summer sessions in

order to raise their ASU GPA. Disqualified students may not enroll in upper-division business courses until they have been reinstated in a business program.

Academic Dishonesty

School of Global Management and Leadership students are expected to adhere to the ASU Academic Integrity Policy. A copy of the policy may be obtained from the school’s Advising Office.

GLOBAL BUSINESS—BS

Nature of Program

The Global Business degree program establishes the foundation for understanding the entire business enterprise operating in a global economy. The program emphasizes real-world skills, such as conflict management, team building, diversity awareness, and problem solving, by integrating innovative courses into its curriculum.

The Global Business curriculum is composed of a global business core, a business concentration, and focused liberal studies courses. The core courses integrate concepts to develop the understanding of how businesses operate and how to make decisions in the global marketplace.

Each student’s degree program includes courses in a specialized area of interest in business. The focused liberal studies courses are directly linked to global awareness, understanding diverse customers and markets, communication, and problem solving skills.

Career Outlook

The Global Business major is designed for students seeking careers in a variety of domestic business organizations as well as those focused on worldwide business activity. Opportunities for graduates exist with both large and small employers. Most career-related positions tend to be in private firms, followed by government agencies, and by non-profit organizations. The program emphasizes the analysis of business environments, and related business practices and issues. In addition, the global business program serves as an excellent foundation for graduate study in business and for the study of law.

To further enhance the program of study, the ASU Global Business major provides a professional career development component that is integrated into the degree program and requires each student to participate in several workshops/seminars each semester.

Admission

To be considered for admission to the Global Business program, the student must be admitted to the West campus and must have

1. completed a minimum of 57 semester hours of the lower-division requirements for the degree at ASU or a regionally accredited college or university, or the Arizona Associate of Business degree, or the Associate in Transfer Partnership degree;
2. attained a minimum cumulative GPA of 2.50; and
3. completed the following required courses with a grade of “C” (2.00) or higher in each course:
 - a. ACC 230 Uses of Accounting Information I or a Financial Accounting course (3 hours)

- b. ACC 240 Uses of Accounting Information II or a Managerial Accounting course (3 hours)
- c. CSE 180 Computer Literacy *CS*
- d. ECN 211 Macroeconomic Principles *SB*
- e. ECN 212 Microeconomic Principles *SB*
- f. ENG 101, 102 First-Year Composition
- g. MAT 119 Finite Mathematics *MA*
- h. MAT 210 Brief Calculus *MA*
- i. PGS 101 Introduction to Psychology *SB*
- j. QBA 221 Statistical Analysis *CS*
- k. SOC 101 Introductory Sociology *SB*
- l. two SQ laboratory science courses or an SQ and an SG laboratory science course (8 hours)
- m. a course in oral communication (3 hours).

Major Requirements

Upper-Division Business Core

ACC 346 Information Systems Management	3
FIN 301 Fundamentals of Finance	3
GLB 301 Business in the Global Environment <i>G</i>	4
GLB 302 Culture and Diversity Management	3
GLB 303 Relationship Management	3
GLB 401 Global Business Integration <i>L</i>	4
MGT 301 Principles of Management	3
MKT 301 Fundamentals of Marketing	3
OPM 301 Operations Management	3
Business elective or internship.....	4
Total core	33

Focused Liberal Studies. Select 15 upper-division semester hours from the following areas.

Ethics

- Choose one of these two3
- PHI 306 Applied Ethics *HU* (3)
 - PHI 360 Business and Professional Ethics *HU* (3)

Creativity

- Choose one of the following courses3
- COM 422 Argumentation, Critical Reasoning, and Public Communication *L* (3)
 - IAP 331 Performance, Acting, and the Individual (3)
 - IAP 335 Vocalization and Movement (3)
 - IAP 352 Seeing and Drawing (3)
 - IAP 442 Movement and Music (3)

Writing

- Choose one of the following courses3
- ENG 301 Writing for the Professions *L* (3)
 - ENG 311 Persuasive Writing *L* (3)
 - ENG 323 Rhetoric and Grammar *L* (3)

Global/Regional/American Studies

- Choose one global/regional studies course and one American studies course from the following courses6
- AMS 311 History of American Systems since 1865 *H* (3)
 - AMS 321 American Cultural History II *SB, H* (3)
 - AMS 330 Introduction to American Lives *HU* (3)
 - ASB 340 Migration and Culture *SB, G* (3)
or SOC 328 Migration *SB, G* (3)
 - ASB 440 Women in the Global Factory *SB, G* (3)
 - HIS 356 World History Since 1500 *G, H* (3)

L literacy and critical inquiry / *MA* mathematics / *CS* computer/statistics/ quantitative applications / *HU* humanities and fine arts / *SB* social and behavioral sciences / *SG* natural science—general core courses / *SQ* natural science—quantitative / *C* cultural diversity in the United States / *G* global / *H* historical / See “General Studies,” page 93.

SCHOOL OF GLOBAL MANAGEMENT AND LEADERSHIP

HIS	394	ST: Japan	(3)	
HIS	423	Mexico	SB, H	(3)
LSC	330	Pollution vs. Protection: Counting the Cost	G	(3)
POL	350	Comparative Politics	SB, G	(3)
POL	360	World Politics Theory	SB, G	(3)
POL	361	American Foreign Policy	SB	(3)
POL	430	Race and Politics in the Americas	SB, C	(3)
POL	435	Women, Power, and Politics	SB, C	(3)
POL	453	Latin American Cities	SB, G	(3)
POL	454	Mexico: Politics, Economy, Cultures	SB, G	(3)
POL	460	Politics of Globalization	SB, G	(3)
		or SOC 457 Social Movements and Social Change	SB, G	(3)
POL	464	Border Cities: Action Research on Globalization	SB, G	(3)
POL	486	Global Political Economy	SB, G	(3)
SBS	450	Topics in Local/Global	SB, G	(3)
SOC	352	Social Change	SB, G, H	(3)
SOC	364	Popular Culture	SB	(3)
WST	487	Gender and International Development	SB, G	(3)
Total focused liberal studies.....				15

Concentrations

Each student's degree program includes one of the following areas of concentration: financial management, leadership and management, or marketing. Each concentration consists of 12 semester hours.

Honors Thesis

With the approval of the thesis advisor, honors students may substitute the Honors Thesis for one course in the concentration.

Financial Management Concentration

The objective of the financial management concentration is to prepare students to enter a career in finance. Students will get an in-depth look at the quantitative and qualitative aspects of the analytical tools needed to make financial decisions. Emphasis is on domestic and global capital market institutions and securities.

The financial management concentration consists of four required courses as follows:

ACC	410	Contemporary Financial Reporting.....	3
FIN	410	Investments	3
FIN	411	International Finance	3
FIN	412	Financial Management.....	3
Total			12

Leadership and Management Concentration

The leadership and management concentration provides students with a broad introduction to principles and practices relevant in today's complex business world. Emphasis is placed on leadership applications and development and on management of human resources in a domestic and global business environment. This concentration is designed for students who seek a challenging and rewarding management position.

MGT	411	Leading Organizations	4
MGT	412	Managing Human Resources	4
MGT	494	Special Topics in Leadership and Management.....	4
Total			12

Marketing Concentration

Study in the field of marketing involves analysis of how organizations design, distribute, price, and promote products and services that satisfy customer needs as well as meet organizational objectives. Marketing students prepare for careers in general marketing management, brand management, advertising, marketing research, international marketing, distribution, retail sales, and sales management.

The marketing concentration consists of three required courses as follows:

MKT	410	Consumer Behavior	4
MKT	413	Marketing Research Concepts and Practice.....	4
MKT	414	Global Strategic Marketing.....	4
Total			12

LEADERSHIP IN INTERNATIONAL MANAGEMENT — BS

Nature of Program

The School of Global Management and Leadership offers a new bachelor's degree in Leadership in International Management (LIM) beginning fall 2006. The LIM program offers a more extensive international curriculum and greater multicultural experiences than the Global Business program. The new program requires a cohort learning experience for all upper-division core courses, a foreign language (Spanish), a semester of upper-division study at a university in Mexico, and a partnership with international exchange students who are in residence at ASU on the West campus. As a border state to Mexico, the number two global trading partner of the U.S., Arizona offers students a rich opportunity to learn the language while studying in a key trading partner country.

Career Outlook

The ultimate outcome of the LIM program is to develop graduates who possess the knowledge, skills and techniques necessary to significantly participate in international business operations. Trade with Central American countries is expected to increase in the near future. The Central American Free Trade Agreement (CAFTA), signed into law in August 2005, will create opportunities for U.S.-based businesses to export goods with reduced tariffs, and eventually many goods will become duty-free. To be successful in this new environment, businesses will need a workforce that understands the Central American business environment, its cultures, and how to communicate and develop relationships with such businesses. This program is helping to provide such a workforce.

Admission

Because of the cohort nature of the program, students are admitted to the program only for the fall semester. To be considered for admission to the LIM program, the student must be admitted to the West campus and must have

1. completed a minimum of 44 semester hours of the lower-division requirements for the degree (excluding language) at ASU or a regionally accredited college or university, or the Arizona Associate of Business degree, or the Associate in Transfer Partnership degree;

2. attained a minimum cumulative GPA of 3.50 and completed the following required courses with a grade of “C” (2.00) or higher in each course:
 - a. ACC 230 Uses of Accounting Information I or a Financial Accounting course (3 hours)
 - b. ACC 240 Uses of Accounting Information II or a Managerial Accounting course (3 hours)
 - c. CSE 180 Computer Literacy CS
 - d. ECN 211 Macroeconomic Principles SB
 - e. ECN 212 Microeconomic Principles SB
 - f. ENG 101, 102 First-Year Composition
 - g. MAT 119 Finite Mathematics MA
 - h. MAT 210 Brief Calculus MA
 - i. PGS 101 Introduction to Psychology SB
 - j. QBA 221 Statistical Analysis CS
 - k. two SQ laboratory science courses or an SQ and an SG laboratory science course (8 hours)
 - l. a course in oral communication (3 hours); and
3. submitted an admission essay and participate in an on-campus interview. Out-of-state students may fulfill this with a phone interview.

Acceptance is contingent upon the fulfillment and assessment of these activities by a LIM program committee composed of two LIM faculty members, an academic advisor, and the SGML undergraduate program director.

Major Requirements

Upper-Division Business Core

ACC 346 Information Systems Management	3
FIN 301 Fundamentals of Finance	3
GLB 301 Business in the Global Environment G.....	4
GLB 302 Culture and Diversity Management	3
GLB 401 Global Business Integration L.....	4
MKT 301 Fundamentals of Marketing	3
OPM 301 Operations Management	3
Focused liberal studies	9
LIM courses at West campus*	14
Semester of course work at a Mexican University.....	15

* These courses are under development.

Language Requirement. To enrich the experiences of the senior semester of study in a Latin American country, each student is required to demonstrate knowledge of Spanish at the intermediate level by the middle of the junior year. Although the students take their courses in English during their semester of study in Latin America, familiarity and comfort with Spanish enhances their out-of-class interactions and cultural experiences. This language requirement may be satisfied through one of the following:

1. completion of secondary education at a school in which the language of instruction is Spanish; or
2. completion of 16 semester hours of Spanish (through the second intermediate Spanish course, equivalent to SPA 202) or an equivalent score earned on a standardized proficiency exam, such as the CLEP test.

For more information, call 602/543-6200, or access the SGML Web site at www.west.asu.edu/sgml.

GRADUATE DEGREE

The faculty of the School of Global Management and Leadership offer the professional Master of Business Administration (MBA) degree. The MBA program is accredited by AACSB International — The Association to Advance Collegiate Schools of Business. For more information, see the *Graduate Catalog*.

Department of Accounting

www.west.asu.edu/sgml/accountancy

602/543-6275

FAB S190

William Duncan, Chair

Professor: Vickrey

Associate Professors: Duncan, Lowe, Prosch, Swenson

Assistant Professors: Chen, Chung, Samuels

Senior Lecturer: Muller

Lecturers: Dallmus, Finger, Wood

Three accounting programs are available at the West campus. The BS degree in Accountancy is available for students pursuing an undergraduate degree. The Postbaccalaureate Certificate in Accountancy is available for those already possessing a bachelor’s degree who seek a career change to accounting or upgraded accounting skills. The Postbaccalaureate Certificate in Professional Accountancy is designed to allow BS in Accountancy graduates to meet the educational requirements for CPA licensure.

Either certificate program can be used as a foundation to pursue professional certification as a Certified Public Accountant (CPA), Certified Management Accountant (CMA), or Certified Internal Auditor (CIA).

ACCOUNTANCY—BS

Nature of Program

The faculty of the Accountancy Program is dedicated to improving the quality of accounting practice. This objective is achieved primarily through offering rigorous and relevant educational experiences through the bachelor’s program. The complexity of the modern business world and its growing interaction with social, political, and economic environments is reflected in the revised accountancy program with its emphasis on a solid foundation of accounting and business courses with a selection from a number of optional courses for specialized career development. Students who

L literacy and critical inquiry / MA mathematics / CS computer/statistics/ quantitative applications / HU humanities and fine arts / SB social and behavioral sciences / SG natural science—general core courses / SQ natural science—quantitative / C cultural diversity in the United States / G global / H historical / See “General Studies,” page 93.

SCHOOL OF GLOBAL MANAGEMENT AND LEADERSHIP

study accountancy aspire to enter a challenging professional environment. An accounting professional in today's environment must possess technical expertise and excellent communication, analytical, and interpersonal skills.

Career Outlook

Graduates of the Accountancy Program accept positions as accountants, auditors, and internal auditors, while some students pursue business careers outside traditional accounting roles. Students are recruited by CPA firms, banks, other financial institutions, manufacturing companies, utilities, and government agencies. The curriculum in the undergraduate accountancy program provides the foundational requirements for professional certification as a CPA, CMA, or CIA. Additional course work may be necessary for licensure.

Admission

To be considered for admission to the Accountancy program, the student must be admitted to the West campus and must have

- completed a minimum of 57 semester hours of the lower-division requirements for the degree at ASU or a regionally accredited college or university, or the Arizona Associate of Business degree, or the Associate in Transfer Partnership degree;
- attained a minimum cumulative GPA of 2.50;
- completed the accounting core with a grade of "B" (3.00) or higher in each course:
 - ACC 230 Uses of Accounting Information I or a Financial Accounting course (3 hours)
 - ACC 240 Uses of Accounting Information II or a Managerial Accounting course (3 hours)
 - ACC 250 Introductory Accounting Lab (0–1 hour)*; and
- completed the following required courses with a grade of "C" (2.00) or higher in each course:
 - CSE 180 Computer Literacy *CS*
 - ECN 211 Macroeconomic Principles *SB*
 - ECN 212 Microeconomic Principles *SB*
 - ENG 101, 102 First-Year Composition
 - MAT 119 Finite Mathematics *MA*
 - MAT 210 Brief Calculus *MA*
 - PGS 101 Introduction to Psychology *SB*
 - QBA 221 Statistical Analysis *CS*
 - SOC 101 Introductory Sociology *SB*
 - two SG laboratory science courses or an SQ and an SG laboratory science course (8 hours)
 - a course in oral communication (3 hours).

* This course is required for those completing the ACC 230 and 240 sequence.

Major Requirements

Upper-Division Business Core

ACC 346 Information Systems Management	3
FIN 301 Fundamentals of Finance	3
GLB 401 Global Business Integration <i>L</i>	4
MKT 301 Fundamentals of Marketing	3
OPM 301 Operations Management	3
Choose one of the following management courses.....	3–4

GLB 303 Relationship Management (3)	
MGT 301 Principles of Management (3)	
MGT 412 Managing Human Resources (4)	

Total upper-division business core.....19–20

Accounting Core

ACC 326 External Financial Reporting I.....	3
ACC 327 External Financial Reporting II	3
ACC 336 Cost Management and Control	3
ACC 356 Income Tax Accounting	3
ACC 361 Accounting Technology	3

Total accounting core.....15

Career Focus

Choose three from the following courses, at least two of which must be ACC.....	9
ACC 426 Advanced Reporting: Consolidation, International and Not-for-Profit Topics (3)	
ACC 436 Advanced Topics in Cost Management (3)	
ACC 456 Advanced Taxation (3)	
ACC 476 External Auditing (3)	
ACC 477 Internal Auditing (3)	
ACC 478 Governmental and Not-for-Profit Accounting (3)	
ACC 484 Accounting Internship (3)	
FIN 410 Investments (3)	
FIN 411 International Finance (3)	
FIN 412 Financial Management (3)	
LES 306 Business Law (3)	

General Studies Requirements

COM 100 Introduction to Human Communication <i>SB</i>	3
or COM 230 Small Group Communication <i>SB</i> (3)	
COM 259 Communication in Business and the Professions	3
ENG 301 Writing for the Professions <i>L</i>	3
PHI 306 Applied Ethics <i>HU</i>	3
or PHI 360 Business and Professional Ethics <i>HU</i> (3)	
General Studies curriculum course*.....	3

Total15

Total major requirements58–59

* This course must be approved by a business advisor and must have subject matter in political science, government, or business and society.

Academic Good Standing

Accountancy majors must receive grades of "C" (2.00) or higher in the required upper-division accounting courses to be in good standing. If an Accountancy major receives a grade below "C" (2.00) in any required course, this course must be repeated before any other upper-division accounting course can be taken. If a second grade below "C" (2.00) is received in an upper-division accounting course already taken, the student is no longer eligible to take additional upper-division accounting courses.

POSTBACCALAUREATE CERTIFICATE IN ACCOUNTANCY

Nature of the Program. The Postbaccalaureate Certificate in Accountancy is a flexible 30-semester-hour program designed for students already possessing an undergraduate degree. The undergraduate degree may be in any field, business related or not.

The certificate program is particularly useful for persons seeking a career change to accounting or upgrading existing

accounting skills. The program involves undergraduate course work in accounting and related fields and prepares a student to sit for the Certified Public Accountant examination or other professional accounting certification such as the Certified Management Accountant or Certified Internal Auditor.

The curriculum is designed to provide students with a solid foundation, teaching students the technical accounting expertise they need while learning the communication, analytical, and interpersonal skills necessary to succeed in today's business world. Classes are conveniently offered during day and evening hours. Students also have the opportunity to receive work experience through internship programs with local firms and governmental agencies. Students who complete the certificate are highly sought after by employers because of their practical work experience and strong communication skills.

Admission. To be admitted to the Postbaccalaureate Certificate in Accountancy program, an individual must

1. possess a four-year baccalaureate degree with a minimum GPA of 2.50 from an accredited college or university;
2. be admitted to West campus as a nondegree graduate student; and
3. have completed Financial and Managerial Accounting (six semester hours) with a grade of "B" (3.00) or higher and the prerequisite Business core with a minimum GPA of 2.50 and a grade of "C" (2.00) or higher in each course:
 - a. Computers in Business (three hours)
 - b. Finite Mathematics (three hours)
 - c. Microeconomic Principles and Macroeconomic Principles (six hours)
 - d. Statistical Analysis (three hours).

Program Requirements

Accounting Core

W ACC 326 External Financial Reporting I.....	3
W ACC 327 External Financial Reporting II.....	3
W ACC 336 Cost Management and Control.....	3
W ACC 346 Information Systems Management.....	3
W ACC 356 Income Tax Accounting.....	3
W ACC 361 Accounting Technology.....	3
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Core total.....	18

Career Focus

Choose two from the following courses, at least one of which must be ACC.....6

W ACC 426 Advanced Reporting: Consolidation, International, and Not-for-Profit Topics (3)	
W ACC 436 Advanced Topics in Cost Management (3)	
W ACC 456 Advanced Taxation (3)	
W ACC 476 External Auditing (3)	
W ACC 477 Internal Auditing (3)	
W ACC 478 Governmental and Not-for-Profit Accounting (3)	
W ACC 484 Accounting Internship (3)	
W ACC 494 Special Topics (3)	
W FIN 410 Investments (3)	
W FIN 411 International Finance (3)	
W FIN 412 Financial Management (3)	

W LES 306 Business Law (3)

Business Electives

Choose two from the following courses	6
W FIN 301 Fundamentals of Finance (3)	
W GLB 303 Relationship Management (3)	
or W MGT 301 Principles of Management (3)	
W MKT 301 Fundamentals of Marketing (3)	
W OPM 301 Operations Management (3)	
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Program minimum total30

Students admitted to the Postbaccalaureate Certificate in Accountancy program are permitted to enroll in courses other than those listed above only with the written permission of the accountancy director.

At least 21 of the upper-division semester hours for the certificate and 18 of the upper-division semester hours in accounting must be taken in residence at West campus. Candidates must achieve a grade of "C" (2.00) or higher in each course presented for the postbaccalaureate certificate.

Academic Good Standing. Postbaccalaureate Certificate students must receive grades of "C" (2.00) or higher in the required upper-division accounting courses to be in good standing. If a postbaccalaureate certificate student receives a grade below "C" (2.00) in any required accounting course, this course must be repeated before any other upper-division accountancy course can be taken. If a second grade below "C" (2.00) is received in an upper-division accountancy course already taken, the student is no longer eligible to take additional upper-division accountancy courses.

POSTBACCALAUREATE CERTIFICATE IN PROFESSIONAL ACCOUNTANCY

Nature of the Program. The Postbaccalaureate Certificate in Professional Accountancy is designed for students who have earned a Bachelor of Science in Accountancy and need additional college course work to meet the educational requirements for Certified Public Accountant (CPA) licensure in the State of Arizona. Upon completion of the Postbaccalaureate Certificate in Professional Accountancy, students will have met the 150 semester hour requirement for CPA certification in Arizona that took effect June 30, 2004.

Admission. To be admitted to the Postbaccalaureate Certificate in Professional Accountancy program, an individual must possess a four-year baccalaureate degree in Accountancy with a minimum GPA of 2.50 from ASU or the equivalent from another regionally accredited university or college with a minimum of 120 semester hours.

Program Requirements. In consultation with a program advisor, students design individualized programs of study that enable them to meet the educational requirements for certification as CPAs in Arizona. Certificates are awarded to students who have completed at least 150 semester hours of college-level course work, including at least 36 semester hours of accounting courses, of which at least 30 semester

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SCHOOL OF GLOBAL MANAGEMENT AND LEADERSHIP

hours must be in the upper division. Thirty semester hours of related business courses acceptable for certification must also be completed. All course work presented for the certificate must be completed with a minimum grade of “C” (2.00) and be earned at regionally accredited universities or colleges. At least 18 semester hours must be taken in residence at West campus.

Academic Good Standing. Postbaccalaureate certificate students must complete all courses used to fulfill the certificate requirements with a grade of “C” (2.00) or higher.

ACCOUNTANCY (ACC)

For more ACC courses, see the “Course Prefixes” table, or access www.asu.edu/aad/catalogs/courses. The campus designation—D (Downtown Phoenix), E (Polytechnic), M (Tempe), or W (West)—may affect how courses may be used to fulfill requirements.

W ACC 230 Uses of Accounting Information I. (3)

fall and spring

Introduces the uses of accounting information focusing on the evolution of the business cycle and how accounting information is used for internal and external purposes. Prerequisite: sophomore standing.

W ACC 240 Uses of Accounting Information II. (3)

fall and spring

Introduces the uses of accounting information focusing on the evolution of the business cycle and how accounting information is used for internal and external purposes. Prerequisite: sophomore standing. Prerequisite with a grade of “C” (2.00) or higher: ACC 230.

W ACC 250 Introductory Accounting Lab. (1)

fall and spring

Procedural details of accounting for the accumulation of information and generation of reports for internal and external users. Lab.

W ACC 326 External Financial Reporting I. (3)

fall and spring

Theory, U.S. standards, and practice applicable to financial statements, revenue recognition, and assets. Prerequisite: 250 (or its equivalent).

W ACC 327 External Financial Reporting II. (3)

fall and spring

Theory, U.S. standards, and practice applicable to equities, cash flow statement, earnings per share, leases, pensions, and other essential topics. Prerequisite: ACC 326.

W ACC 336 Cost Management and Control. (3)

fall and spring

Concepts and principles for product costing, planning and control, and internal decision making. Prerequisite: previous course work in managerial accounting or director approval.

W ACC 346 Information Systems Management. (3)

fall, spring, summer

Information requirements and transaction processing for integrated accounting systems emphasizing database systems analysis and design, controls, and computer processing. Prerequisite: previous course work in information systems or director approval.

W ACC 356 Income Tax Accounting. (3)

fall and spring

Public policy concepts and rules of federal income tax for all taxpayers. Individual tax returns and use of tax software. Prerequisite: ACC 326.

W ACC 361 Accounting Technology. (3)

fall and spring

Use and understanding of a computerized accounting package and other software for accounting applications. Prerequisites: ACC 326, 336, 346.

W ACC 410 Contemporary Financial Reporting. (3)

fall and spring

Topics include financial statements, roles and effects of accounting information in society, policy setting, managers' choice of accounting techniques. Cannot be used for major credit in Accountancy. Prerequisite: FIN 301.

W ACC 426 Advanced Reporting: Consolidation, International, and Not-for-Profit Topics. (3)

fall and spring

Consolidated financial statements, not-for-profit accounting, and international accounting standards and topics including foreign currency transactions and translation. Prerequisite: ACC 326.

W ACC 436 Advanced Topics in Cost Management. (3)

selected semesters

Issues in contemporary manufacturing environments. Topics include cost estimation, activity-based management, just-in-time inventories, budgeting, and variances. Prerequisites: ACC 326, 336.

W ACC 446 Advanced Topics in Information Systems. (3)

fall and spring

Use of contemporary technology in modern organizations. Topics include analysis and design, advanced database design, and electronic commerce. Prerequisite: ACC 346.

W ACC 456 Advanced Taxation. (3)

spring

Advanced problems in business and fiduciary income tax. Formation, operation, and liquidation of corporation and partnerships. Use of research software. Prerequisite: ACC 356.

W ACC 476 External Auditing. (3)

fall and spring

Theory and standards underlying the attestation process. Topics include evidence gathering, analysis, reporting, and development of professional judgement skills. Prerequisites: ACC 327, 346.

W ACC 477 Internal Auditing. (3)

spring

Contemporary issues and practices of internal auditing. Standards and process of management/operation audits. Prerequisites: ACC 326, 346.

W ACC 478 Governmental and Not-for-Profit Accounting. (3)

selected semesters

Accounting and reporting systems for governmental entities, health-care organizations, colleges and universities, and other nonprofit organizations. Prerequisite: ACC 326.

W ACC 484 Accounting Internship. (3)

fall, spring, summer

Undergraduate and postbaccalaureate students are eligible to apply for internship positions designed to provide experience in the areas of accounting, tax, and internal and external auditing. Placements are made in organizations throughout the metropolitan Phoenix area. Prerequisites: vary depending on the nature of the internship.

Omnibus Courses. For an explanation of courses offered but not specifically listed in this catalog, see “Omnibus Courses,” page 63.

Graduate-Level Courses. For information about courses numbered from 500 to 799, see the *Graduate Catalog*, or access www.asu.edu/aad/catalogs on the Web. In some situations, undergraduate students may be eligible to take these courses; for more information, see “Graduate-Level Courses,” page 62.

LEGAL AND ETHICAL STUDIES (LES)

For more LES courses, see the “Course Prefixes” table, or access www.asu.edu/aad/catalogs/courses. The campus designation—D (Downtown Phoenix), E (Polytechnic), M (Tempe), or W (West)—may affect how courses may be used to fulfill requirements.

W LES 306 Business Law. (3)

spring

Legal and ethical aspects of contracts, sales, commercial paper, secured transactions, documents of title, letters of credit, and bank deposits and collections.

Omnibus Courses. For an explanation of courses offered but not specifically listed in this catalog, see “Omnibus Courses,” page 63.

Graduate-Level Courses. For information about courses numbered from 500 to 799, see the *Graduate Catalog*, or access www.asu.edu/catalog on the Web. In some situations, undergraduate students may be eligible to take these courses; for more information, see “Graduate-Level Courses,” page 62.

**Department of Economics, Finance,
Marketing, and Quantitative Business
Analysis**

www.west.asu.edu/sgml

602/543-6101

FAB N120A

Joseph Bellizzi, Chair

Professor: Bellizzi

Associate Professors: Anderson, Greenhut, Mizzi

Assistant Professors: Bristol, McCabe, Mola, Zhang

Visiting Assistant Professor: Oke

Lecturers: Macfie, Olander, Singh

ECONOMICS (ECN)

For more ECN courses, see the "Course Prefixes" table, or access www.asu.edu/aad/catalogs/courses. The campus designation—E (Polytechnic), M (Tempe), or W (West)—may affect how courses may be used to fulfill requirements.

W ECN 211 Macroeconomic Principles. (3)

fall and spring

Basic macroeconomic analysis. Economic institutions and factors determining income levels, price levels, and employment levels.

General Studies: SB

W ECN 212 Microeconomic Principles. (3)

fall and spring

Basic microeconomic analysis. Theory of exchange and production, including the theory of the firm.

General Studies: SB

W ECN 494 Special Topics. (3)

selected semesters

Current topics of interest in economics, e.g., managerial economics, microeconomic policy issues. Prerequisite: instructor approval.

Omnibus Courses. For an explanation of courses offered but not specifically listed in this catalog, see "Omnibus Courses," page 63.

Graduate-Level Courses. For information about courses numbered from 500 to 799, see the *Graduate Catalog*, or access www.asu.edu/catalog on the Web. In some situations, undergraduate students may be eligible to take these courses; for more information, see "Graduate-Level Courses," page 62.

FINANCE (FIN)

For more FIN courses, see the "Course Prefixes" table, or access www.asu.edu/aad/catalogs/courses. The campus designation—D (Downtown Phoenix), E (Polytechnic), M (Tempe), or W (West)—may affect how courses may be used to fulfill requirements.

W FIN 301 Fundamentals of Finance. (3)

fall, spring, summer

Introduces the basic concepts, principles, and tools of financial management. Prerequisites: ACC 240 (or its equivalent); ECN 212; QBA 221.

W FIN 410 Investments. (3)

fall and spring

Strategies and mechanics of investing in stocks, bonds, and derivatives. Topics include investment selection, portfolio management, financial markets, and institutions. Prerequisite with a grade of "C" (2.00) or higher: FIN 301.

W FIN 411 International Finance. (3)

fall and spring

Explores the environmental challenges facing financial managers in global financial markets and develops tools and techniques to meet such challenges. Prerequisites: FIN 301; GLB 301.

W FIN 412 Financial Management. (3)

fall and spring

In-depth extension of core finance course. Typical topics include financial planning/control, risk and valuation, capital budgeting. Prerequisite: FIN 301. Pre- or corequisite with a grade of "C" (2.00) or higher: ACC 326 or 410.

Omnibus Courses. For an explanation of courses offered but not specifically listed in this catalog, see "Omnibus Courses," page 63.

Graduate-Level Courses. For information about courses numbered from 500 to 799, see the *Graduate Catalog*, or access www.asu.edu/aad/catalogs on the Web. In some situations, undergraduate students may be eligible to take these courses; for more information, see "Graduate-Level Courses," page 62.

MARKETING (MKT)

For more MKT courses, see the "Course Prefixes" table, or access www.asu.edu/aad/catalogs/courses. The campus designation—D (Downtown Phoenix), E (Polytechnic), M (Tempe), or W (West)—may affect how courses may be used to fulfill requirements.

W MKT 301 Fundamentals of Marketing. (3)

fall, spring, summer

Examines the role and process of marketing within the society, economy, and business organization. Prerequisite: ECN 212.

W MKT 410 Consumer Behavior. (4)

fall and spring

Applies social, cultural, and behavioral concepts for analyzing consumer behavior, with implications for marketing strategy and marketing communication strategy. Prerequisite: MKT 301.

W MKT 413 Marketing Research Concepts and Practice. (4)

fall and spring

Research techniques for collecting, analyzing, and interpreting marketing information. Includes design and completion of a client-sponsored, industry-based research project. Prerequisites: MKT 301; QBA 221.

W MKT 414 Global Strategic Marketing. (4)

fall and spring

Examines marketing and marketing communication strategy development, and evaluation in the context of global markets and organizational objectives. Prerequisites: GLB 301; MKT 301.

Omnibus Courses. For an explanation of courses offered but not specifically listed in this catalog, see "Omnibus Courses," page 63.

Graduate-Level Courses. For information about courses numbered from 500 to 799, see the *Graduate Catalog*, or access www.asu.edu/aad/catalogs on the Web. In some situations, undergraduate students may be eligible to take these courses; for more information, see "Graduate-Level Courses," page 62.

QUANTITATIVE BUSINESS ANALYSIS (QBA)

For more QBA courses, see the "Course Prefixes" table, or access www.asu.edu/aad/catalogs/courses. The campus designation—D (Downtown Phoenix), E (Polytechnic), M (Tempe), or W (West)—may affect how courses may be used to fulfill requirements.

W QBA 221 Statistical Analysis. (3)

selected semesters

Methods of statistical description. Applies probability theory and statistical inference in business. Prerequisite: MAT 119.

General Studies: CS

Omnibus Courses. For an explanation of courses offered but not specifically listed in this catalog, see "Omnibus Courses," page 63.

L literacy and critical inquiry / MA mathematics / CS computer/statistics/ quantitative applications / HU humanities and fine arts / SB social and behavioral sciences / SG natural science—general core courses / SQ natural science—quantitative / C cultural diversity in the United States / G global / H historical / See "General Studies," page 93.

Graduate-Level Courses. For information about courses numbered from 500 to 799, see the *Graduate Catalog*, or access www.asu.edu/catalog on the Web. In some situations, undergraduate students may be eligible to take these courses; for more information, see "Graduate-Level Courses," page 62.

Department of Management

www.west.asu.edu/sgml/glb

602/543-6204

FAB N120D

David Waldman, Interim Chair

Professors: G. Anders, Atwater, Nahavandi, Van Fleet, Waldman

Associate Professors: Balthazard, Brett, Carey, Gopalakrishnan, Meznar

Assistant Professors: Mesquita, Mohan, Peterson, Printezis, Walumbwa

Visiting Associate Professor: Cabrera

Lecturers: K. Anders, Goldman, Washburn

BUSINESS (BUS)

Graduate-Level Courses. For information about courses numbered from 500 to 799, see the *Graduate Catalog*, or access www.asu.edu/aad/catalogs/courses on the Web. In some situations, undergraduate students may be eligible to take these courses; for more information, see "Graduate-Level Courses," page 62.

COMPUTER INFORMATION SYSTEMS (CIS)

For more CIS courses, see the "Course Prefixes" table, or access www.asu.edu/aad/catalogs/courses. The campus designation—D (Downtown Phoenix), E (Polytechnic), M (Tempe), or W (West)—may affect how courses may be used to fulfill requirements.

W CIS 200 Computer Applications and Technology. (3)

selected semesters

Introduces business information systems and the uses of business application software. Fee. Prerequisite: MAT 117 or higher.

General Studies: CS

Omnibus Courses. For an explanation of courses offered but not specifically listed in this catalog, see "Omnibus Courses," page 63.

Graduate-Level Courses. For information about courses numbered from 500 to 799, see the *Graduate Catalog*, or access www.asu.edu/catalog on the Web. In some situations, undergraduate students may be eligible to take these courses; for more information, see "Graduate-Level Courses," page 62.

GLOBAL BUSINESS (GLB)

W GLB 301 Business in the Global Environment. (4)

fall and spring

Discusses multinational corporate strategy, structure, operations, and the social and economic factors affecting global business.

General Studies: G

W GLB 302 Culture and Diversity Management. (3)

fall and spring

Develops an understanding of culture (individual, organizational, national, subcultural, transnational, and global) and change and interaction applied to management decisions. Prerequisite: MGT 301.

W GLB 303 Relationship Management. (3)

fall and spring

Overviews types of relationships found in organizations, then trains students in the interpersonal skills necessary to effectively manage those relationships.

W GLB 401 Global Business Integration. (4)

fall and spring

Provides an integrative framework for global corporate strategic analysis and opportunities for integrated decision making in actual and simulated businesses. Prerequisites: all 300-level business core courses (GLB 302 and 303 may be taken concurrently); ENG 101 (or 105).

General Studies: L

W GLB 411 Global Competitiveness. (4)

fall and spring

Discusses factors contributing to international competitive success of nation-states, national industries, and specific firms. Includes detailed analysis of actual firms. Prerequisite with a grade of "C" (2.00) or higher: GLB 301.

W GLB 499 Individualized Instruction. (1–3)

selected semesters

Omnibus Courses. For an explanation of courses offered but not specifically listed in this catalog, see "Omnibus Courses," page 63.

MANAGEMENT (MGT)

For more MGT courses, see the "Course Prefixes" table, or access www.asu.edu/aad/catalogs/courses. The campus designation—D (Downtown Phoenix), E (Polytechnic), M (Tempe), or W (West)—may affect how courses may be used to fulfill requirements.

W MGT 301 Principles of Management. (3)

fall and spring

Introduces the theoretical and practical foundations of organizations with a focus on individuals, groups, and organizational systems.

Prerequisites: one course in psychology (social and behavioral); one course in sociology.

W MGT 411 Leading Organizations. (4)

fall, spring, summer

Comprehensive overview of leadership in organizations. Provides students with understanding of leadership research and its applications to global organizations and the development of leaders.

W MGT 412 Managing Human Resources. (4)

fall, spring, summer

Overview of domestic and global human resources management topics pertinent to managers and first-line supervisors, as well as those with interest in human resources management.

W MGT 494 Special Topics. (3)

fall and spring

Chosen from topics in human resources, strategic management, and international management, including seminars in international management in Asia or Europe.

Omnibus Courses. For an explanation of courses offered but not specifically listed in this catalog, see "Omnibus Courses," page 63.

Graduate-Level Courses. For information about courses numbered from 500 to 799, see the *Graduate Catalog*, or access www.asu.edu/catalog on the Web. In some situations, undergraduate students may be eligible to take these courses; for more information, see "Graduate-Level Courses," page 62.

OPERATIONS AND PRODUCTION MANAGEMENT (OPM)

W OPM 301 Operations Management. (3)

fall and spring

Introduces the management of service and manufacturing conversion processes, with emphases on quality management and computer applications. Prerequisites: ACC 240 (or its equivalent); ECN 212; QBA 221.

Omnibus Courses. For an explanation of courses offered but not specifically listed in this catalog, see "Omnibus Courses," page 63.

Graduate-Level Courses. For information about courses numbered from 500 to 799, see the *Graduate Catalog*, or access www.asu.edu/catalog on the Web. In some situations, undergraduate students may be eligible to take these courses; for more information, see "Graduate-Level Courses," page 62.