

LRSC Business Offerings From Fall 2011 Through Summer 2013

Catalog Number	Class Name	Course Description	Pre-requisites	Semesters Offered	Mode of Delivery
ACCT 300	Intermediate Accounting I	A study of current accounting theory and practical applications of generally accepted accounting principles with emphasis on the theoretical framework of accounting, the basic financial statements, the accounting process, current assets, and long-lived assets.	ACCT 201	Fall 2011 Fall 2013	IVN at LRSC
ACCT 301	Intermediate Accounting II	A study of current accounting theory and practical applications of generally accepted accounting principles with emphasis on current liabilities, contingent liabilities, long-term debt, owners' equity, leases, pension plans, income tax provision, and earnings per share.	ACCT 300	Spring 2012 Spring 2014	IVN at LRSC
ACCT 305	Cost Accounting I	The introduction of modern cost accounting with insight and breadth regarding both the accountant's and the manager's role in an organization. Included topics are cost accounting fundamentals and tools for planning and control.	ACCT 201	Fall 2012	IVN at LRSC
ACCT 306	Cost Accounting II	A continuation of the cost accounting cycle with emphasis on cost information for decisions, cost allocations and revenues, and quality and JIT.	ACCT 305	Spring 2013	IVN at LRSC
ACCT 315	Business in the Legal Environment	The field of business law is introduced with emphasis on legal principles involved in contracts, agency, sales, warranties, and product liability. An overview of the American court system is also included.	None	Fall 2011 Fall 2012	IVN at LRSC
ACCT 316	Banking Law	A continuation of the study of business law, with emphasis on secured transactions, corporations, partnerships, bankruptcy and other topics of general interest in the banking and accounting fields.	ACCT 315	Spring 2012, Spring 2013	IVN at LRSC
ACCT 400	Individual Income Tax	A study of federal income tax laws applicable to individuals and small business.	Junior standing	Fall 2011 Fall 2012	IVN at LRSC
ACCT 401	Business Income Tax	A study of federal income tax laws applicable to corporations and partnerships and advanced problems of individual taxation.	Junior standing	Spring 2012 Spring 2013	IVN at LRSC

Catalog Number	Class Name	Course Description	Pre-requisites	Semesters Offered	Mode of Delivery
ACCT 450	Auditing & Assurance Services	A study of standards, concepts, and objectives of auditing, including preparation of audit working papers and audit reports, other assurance services, and problems that arise in the course of an audit.	ACCT 201	Spring 2013	IVN at LRSC
BADM 301	Principles of Marketing	This course provides an introduction of marketing concepts, terminology, ethics, and an understanding of the role marketing plays in today's society. Students will develop an understanding of the marketing mix elements (products/services, distribution, promotion, and pricing) and application of those elements toward the creation of a marketing plan. This course provides a foundation for continuing study in Advanced Marketing Management and Consumer Behavior.	CIS 112, CIS 114, CIS 118	Fall 2010, Fall 2011	face-to-face at LRSC
BADM 302	Principles of Management	This introductory course studies the managerial functions that are essential for reaching organizational goals and objectives. The interrelatedness of the parts of an organization and the role of the manager in the total organizational system are stressed. The ultimate purpose of this course is to get the student to "think like a manager."	CIS 112	Spring 2011 Spring 2012	face-to-face at LRSC
BUSN 310	Fund of Real Estate & Insurance	General introduction to real estate and insurance as a business and a profession including real property concepts, and liability,homeowner's, and personal automobile insurance concepts. Designed to prepare students for the real estate license exam, the insurance license exam, and for continuing professional education.	None	Fall 2011, Fall 2012	IVN at LRSC
BUSN 311	Real Estate Appraisal	An examination of the nature of real property value, the functions and purposes of appraisal, and the functions and methods of estimating value with emphasis on residential market value.	BUSN 310	Spring 2012, Spring 2013	IVN at LRSC
BUSN 312	Real Estate Financing	A study of institutions involved in real estate financing, the procedures and techniques requisite to the analysis of risks involved in financing, terminology, and real property taxation, plus the procedures and documents pertaining to a typical residential mortgage loan closing.	BUSN 310	Spring 2012 Spring 2013	IVN at LRSC

Catalog Number	Class Name	Course Description	Pre-requisites	Semesters Offered	Mode of Delivery
BUSN 323	Managerial Finance	An introduction to business finance. Included topics are financial analysis and planning, working capital management, the capital budgeting process, and long-term financing.	ACCT 201 BOTE 347	Fall 2011 Fall 2012	IVN at LRSC
BUSN 340	Project Management	Project Management is an emerging discipline. This course introduces and applies the processes and knowledge areas of project management as a means of complementing and integrating with the other management disciplines. Course objectives are to develop an understanding of the concepts, processes and knowledge areas critical to successful project completion in addition to identifying and controlling the factors that cause projects to exceed budget, time limitations and generally fail to meet stakeholder expectations.	BADM 202 or 302, CIS 112, CIS 114, CIS 118	Fall 2011 Fall 2012	IVN at LRSC
BUSN 451	Lending	This course will focus on the loan underwriting process from the inception of the loan to ongoing documentation requirements during the term of the loan. Students will learn the steps involved in analyzing a loan based on the credit history of the borrower, cash flow of the business, collateral offered, capacity of the borrower and loan conditions as well as the ongoing support information required during the term of the loan. Students will also study the strategies and skills necessary to solicit new loan and deposit business.	BUSN 323	Fall 2011 Fall 2012	IVN at LRSC
BUSN 453	Investment Analysis and Management	This course provides the key concepts of the investment arena including an introduction to security market investment vehicles, investment environment, economy, industry and security analysis, and portfolio concepts.	BUSN 323, BUSN 336 (or MATH 210 from LRSC)	Spring 2012, Spring 2013	IVN at LRSC
BUSN 455	Business Policies	A capstone course designed to provide experience in decision-making and new venture, or entrepreneurial business planning. This course will utilize simulations, professional consultant input, and case analysis to draw from the student's prior knowledge of business. Strong emphasis is given to communication skills, critical thinking, and business problem-solving skills.	BUSN 323 and senior standing	Spring 2012 Spring 2013	IVN at LRSC