# B.S. in Accounting and Finance

## Major in Accounting and Finance (B.S.)

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>BUS 100M</td>
<td>Business Calculus</td>
<td>3</td>
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<tr>
<td>BUS 106</td>
<td>Introduction to Business Applications</td>
<td>1</td>
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<tr>
<td>BUS 210</td>
<td>Financial Accounting</td>
<td>4</td>
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<tr>
<td>BUS 220</td>
<td>Principles of Marketing</td>
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<td>BUS 230</td>
<td>Principles of Management</td>
<td>4</td>
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<td>BUS 326</td>
<td>Business Information Systems</td>
<td>3</td>
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<td>BUS 344</td>
<td>Managerial Finance</td>
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<td>BUS 361</td>
<td>Business Law</td>
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<tr>
<td>BUS 481</td>
<td>Internship in Business</td>
<td>3-4</td>
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<tr>
<td>ECO 201</td>
<td>Principles of Economics</td>
<td>4</td>
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<tr>
<td>MAT 207M</td>
<td>Statistical Analysis</td>
<td>3</td>
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### Additional Required Courses

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<tbody>
<tr>
<td>BUS 200</td>
<td>Individual Tax Preparation</td>
<td>3</td>
</tr>
<tr>
<td>BUS 310</td>
<td>Intermediate Accounting I</td>
<td>4</td>
</tr>
<tr>
<td>BUS 311</td>
<td>Intermediate Accounting II</td>
<td>4</td>
</tr>
<tr>
<td>BUS 312Z</td>
<td>Federal Income Taxes</td>
<td>3</td>
</tr>
<tr>
<td>BUS 313</td>
<td>Strategic Managerial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>BUS 352</td>
<td>Financial Valuation</td>
<td>3</td>
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<tr>
<td>BUS 390</td>
<td>Investments</td>
<td>4</td>
</tr>
<tr>
<td>BUS 410</td>
<td>Advanced Accounting</td>
<td>3</td>
</tr>
<tr>
<td>BUS 414</td>
<td>Auditing Principles and Procedures</td>
<td>4</td>
</tr>
<tr>
<td>BUS 440</td>
<td>Capital Markets</td>
<td>3</td>
</tr>
<tr>
<td>BUS 470</td>
<td>Finance Seminar</td>
<td>3</td>
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<tr>
<td>ECO 301</td>
<td>Intermediate Microeconomics</td>
<td>3</td>
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<tr>
<td>ECO 302</td>
<td>Intermediate Macroeconomics</td>
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### Core Courses

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<tbody>
<tr>
<td>BUS 317</td>
<td>Business Analytics</td>
<td>4</td>
</tr>
<tr>
<td>ECO 340</td>
<td>Econometrics</td>
<td>3</td>
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<tr>
<td>BUS 202Z</td>
<td>Introduction to International Business</td>
<td>3</td>
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<tr>
<td>ECO 305</td>
<td>International Trade and Finance</td>
<td>3</td>
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<tr>
<td>ECO 320G</td>
<td>Economic Development of Less-Developed Countries</td>
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### Prerequisites

A non-trigonometric-based introduction to the concepts of the derivative and the integral with a focus on applications in business and economics.

**Prerequisites:** At least two years of high school algebra. Offered: Fall, Interim.
BUS 105 • Information Technology and Applications 3 Credits.
A basic understanding of computer technology, information technology, and business applications software. Students gain a working knowledge of computerized spreadsheets, databases, presentation software, and webpage design. Offered: Fall, Spring.

BUS 106 • Introduction to Business Applications 1 Credit.
A basic understanding of business applications software. Students gain a working knowledge of word processing, presentation software, spreadsheets, desktop publishing, and Internet Research. Offered: Fall, Spring.

BUS 130 • Business Problem Solving 3 Credits.
A foundation for understanding and solving business and economic problems. An introduction to business and economic concepts, terminology, and problems along with the mathematical skills needed to solve problems. Emphasis on understanding problems, solutions, and decision making, as well as beginning the development of critical-thinking skills needed for success in business and economics. Offered: Fall, Spring.

BUS 200 • Individual Tax Preparation 3 Credits.
A practical study of taxation through the eyes of the poor, elderly, and recent immigrants. Students gain an understanding of an urban community and barriers that keep residents from filing tax returns. Tax return preparation for the poor, elderly, and recent immigrants is studied. Prerequisites: BUS 210. Offered: Interim.

BUS 202Z • Introduction to International Business 3 Credits.
An introduction to international business involving off-campus study to expose students to critical concepts and the day-to-day practice of global business. Students interact with a culture through a series of activities. The countries under study vary from year to year. Offered: Interim.

BUS 208 • Business Communication 3 Credits.
Students apply clear, concise and captivating business writing tactics in designing audience centered business documents, using proven techniques in presentation and communication. Writing, presentation and team communication exercises are integrated into the course.

Prerequisites: GES 160 or GES 244. Offered: Fall, Spring.

BUS 210 • Financial Accounting 4 Credits.
Basic financial accounting concepts and their application to the recording and reporting of business events. Prerequisites: BUS 100M, BUS 130, or MAT 124M. Offered: Fall, Spring.

BUS 212 • Personal Finance 3 Credits.
Management and planning of personal and family finances. Emphasis given to budgeting, investments, individual income tax, and insurance. Offered: Interim.

BUS 220 • Principles of Marketing 4 Credits.
Role of marketing in society and the economy. The business firm as a marketing system. Management of the firm's marketing effort. Prerequisites: Sophomore standing or prior approval of course instructor. Offered: Fall, Spring.

BUS 230 • Principles of Management 4 Credits.
Fundamentals of managerial activities: planning, organizing, leading, and controlling organizational activity. Offered: Fall, Spring.

BUS 231 • Human Resource Management 3 Credits.
The role of human resource management within organizations. Overview of human resource planning, job analysis, staffing and selection, training, development, compensation and benefits, and employee relations. Understanding how employment and discrimination law affects the workplace. Prerequisites: BUS 230 or (COM 248 if a non-Business/Economics department student). Offered: Fall, Spring.

BUS 232 • Innovation and Entrepreneurship 3 Credits.
Practical problems associated with starting and operating a small business, including feasibility analysis, innovation, entrepreneurship, legal and financial aspects, accounting, marketing, and personnel management. Prerequisites: BUS 220; BUS 230. Offered: Spring.

BUS 300 • Topics in Business and Administration 3 Credits.
Special topics in business, particularly as they relate to current issues and contemporary developments. Specific topics and prerequisites announced in advance of registration.
Prerequisites: Related courses as specified. Offered: Occasionally

BUS 306 • Public Administration 3 Credits.
How public policy is put into effect through the administrative agencies of government, the management problems of such agencies, and their relations with the public.  
Prerequisites: POS 100 recommended. Offered: Spring. Special Notes: Carries cross-credit in political science.

BUS 307 • Psychology of Investing 3 Credits.
The study of the psychology of investing by utilizing behavioral finance theory: the concepts surrounding socially responsible investing. One week of the course provides a hands-on learning experience at a Twin Cities investment banking firm developing and applying investment analysis skills.  
Prerequisites: BUS 390 or consent of instructor. Offered: Interim, occasionally

BUS 309 • Brand Management 3 Credits.
Equips students with theoretical and practical knowledge necessary for a successful and efficient management of brands and the creation of strategies that build and preserve brand equity. Introduces the use of qualitative and quantitative methods in evaluating brand equity, brand strategy at different stages of the product life cycle, development of brand positioning, managing total brand experience and brand relevancy.  
Prerequisites: BUS 220. Offered: Fall, Spring.

BUS 310 • Intermediate Accounting I 4 Credits.
Theories of accounting, accounting practice related to current asset measurement, and reporting. Analysis and evaluation of the measurement and reporting on noncurrent assets and current liabilities.  
Prerequisites: BUS 210. Offered: Fall

BUS 311 • Intermediate Accounting II 4 Credits.
Current and alternative accounting theories relating to long-term liabilities, stockholders' equity, special income determination problems, and other accounting topics of current interest.  
Prerequisites: BUS 310. Offered: Spring

BUS 312Z • Federal Income Taxes 3 Credits.
Current federal income tax law as it pertains to individuals, corporations, and partnerships. Includes the concept of taxable income and covers tax planning and tax determination within the provisions of the law.  
Prerequisites: BUS 200. Offered: Spring

BUS 313 • Strategic Managerial Accounting 3 Credits.
Compilation and utilization of internal accounting information for managerial decision making.  
Prerequisites: BUS 210. Offered: Fall, Spring

BUS 315 • Sales and Sales Management 3 Credits.
Emphasizes the concepts and practices of selling and sales management. Provides a guide for preparing sales presentations, one-on-one selling techniques, persuasive communication, oral and verbal presentation skills useful for one-to-one presentations, and the unique concepts of managing a sales team.  
Prerequisites: BUS 220. Offered: Fall.

BUS 317 • Business Analytics 4 Credits.
Applies descriptive and predictive analytics of data and facts to decision making in business. Covers techniques of advanced data visualization, multiple regression analysis, time series forecasting, cluster analysis, association rules and machine learning. Uses a variety of business analytics software.  
Prerequisites: Junior standing; MAT 207M or MAT 330. Offered: Spring.

BUS 318G • Global Marketing 3 Credits.
Study of marketing concepts and decision-making processes relative to individuals and firms engaged in the global marketplace. An examination of key strategies of global marketing and mission-critical variables including cultural distinctives, role of language and values, politics and laws, pricing norms, product values, and promotional environment.  
Prerequisites: [GES 130; GES 160; Contemporary Western Life and Thought (L) course; World Cultures (U) course] or [GES 244; World Cultures (U) course]; BUS 220. One business course recommended. Offered: Fall, Spring.

BUS 319 • Advertising and Promotion 3 Credits.
Principles and techniques of advertising, sales promotion, and public relations. Considers customer motivation, ad copy, physical layout of ads and promotional pieces, media selection, advertising budgets, and coordination of advertising and sales promotion campaigns.  
Prerequisites: BUS 220. Offered: Fall, Interim.

BUS 321 • Marketing Research 3 Credits.
Marketing research methods, including design, sampling, data collection, and report writing. A research design project is an integral part of the course.
Prerequisites: BUS 220; MAT 207M. Offered: Fall, Spring.

BUS 324 • Consumer Behavior 3 Credits.
A systematic examination of the behavioral, economic, cultural, and systemic factors that influence the behavior of the consumer. Students read relevant research in consumer behavior and design and complete a series of projects exploring the major course topics. 
Prerequisites: BUS 220. Offered: Fall, Spring.

BUS 325 • Business Analysis 3 Credits.
Provides an understanding of business analysis principles, practices, tools, and techniques. It applies these with a real-world application involving the use of Enterprise Business Applications and an Agile project management approach. 
Prerequisites: BUS 106 or successful completion of the Business Application Competency Assessment; BUS 230. Offered: Fall.

BUS 326 • Business Information Systems 3 Credits.
Business information systems and their role in today's organizations. Explores computing hardware, security, networking, databases, enterprise application software, business analysis, project management, and other technology necessary for effective organizations. Strengthens proficiency in business applications. 
Prerequisites: BUS 106 or successful completion of the Business Application Competency Assessment. Offered: Fall.

BUS 327 • Marketing and Management in Spain 3 Credits.
Theoretical and practical concepts of marketing and management in the semi-globalized world. Understand the significant challenges globalization presents to management and marketing, specifically in the context of Spain. Business terminology and reality in a Spanish business environment. 
Prerequisites: SPA202. Offered: Spain Term, Fall. Special Notes: Carries cross listing in World Languages and Cultures. This class is taught and assignments are completed in Spanish.

BUS 329 • Student Managed Investment Fund 1 Credit.
Students develop investment-related skills, including but not limited to wealth management, relationship management, marketing, operations, performance reporting, quantitative analysis, and economic analysis. These skills are applied as part of the student-managed investment fund, the Royals Investment Fund, LLC (the Fund). 
Prerequisites: BUS 210; BUS 344 (May be taken concurrently), and selection by the faculty advisor through an application and interview process; Additional prerequisite for Chief Investment Officer and Fund Managers: BUS 390. Offered: Fall, Spring.

BUS 330 • Compensation Theory and Practice 3 Credits.
Compensation and reward practices in organizations' wage and salary administration. Theories of design and implementation of pay programs using job evaluation, salary surveys, job and skill-based pay, incentive pay, and other compensation systems. 
Prerequisites: BUS 231. Offered: Fall.

BUS 331 • Staffing, Training and Development 3 Credits.
Theories and strategies for maximizing the potential of an organization's workforce. Explores methods for recruiting and selecting employees, orienting them to an organization, using training to properly equip them for their positions, and facilitating career development. Hands-on approach to designing and analyzing surveys, selection tests, and needs assessments. 
Prerequisites: BUS 231. Offered: Fall.

BUS 333 • Entrepreneurship Strategies and Tools 3 Credits.
Strategic and tactical tools associated with starting and operating a small or entrepreneurial business. Students develop an understanding of how to move from the development of a business plan to actually financing and running a small business. 
Prerequisites: BUS 210; BUS 232; ECO 201. Offered: Fall.

BUS 334 • Principles of Project Management 3 Credits.
Explanation of the theory and practice of effective project management, including project planning, risk analysis, execution/implementation, and control. Explores project management styles, critical success factors, organizational support systems that enhance projects, project authority and politics, and ethics in project execution. Uses project management software to develop and track project plans for class case studies and project simulations. 
Prerequisites: BUS 230 or COM 248 or COS 216. Offered: Spring.
BUS 335 • Organizational Behavior 3 Credits.
Factors that influence the effectiveness of organizations. Topics include the role of the individual (motivation, personality, learning, work-related attitudes), the group (teamwork, conflict and cooperation, communication), and the organization (organizational design and structure, culture, change processes) in organizational performance.
Prerequisites: BUS 230. Offered: Spring

BUS 342GZ • International Market Issues 3 Credits.
Intensive study of economics and marketing in an international context. Students study the dynamics of the economy and markets through site visits, thereby developing cross-cultural competencies for the global marketplace.
Prerequisites: [GES 130; Contemporary Western Life and Thought (L) course; World Cultures (U) course] or [GES 246; World Cultures (U) course]; consent of instructor. Offered: Occasionally Interim.

BUS 344 • Managerial Finance 4 Credits.
Principles of financial management, including financial analysis, capital structures, working capital management, and investment decisions.
Prerequisites: BUS 210. Offered: Fall, Spring.

BUS 352 • Financial Valuation 3 Credits.
Builds on principles of finance through the use of case studies and Excel modeling to identify, quantify, and manage business risks. Includes developing and utilizing intermediate-level financial analysis skills, critical-thinking objectives, and demonstration of an ability to synthesize material into a defined model of financial valuation.
Prerequisites: BUS 344. Offered: Fall, Spring.

BUS 357 • Principles of Digital Marketing 3 Credits.
Study of digital marketing strategy, content development, and media channels to help students leverage digital techniques and understand how they integrate with the marketing plan as a whole. Students will design and analyze digital campaigns within a team environment. Best practices are leveraged as the digital marketplace evolves. Hands on work emphasized.
Prerequisites: BUS 220. Offered: Interim.

BUS 361 • Business Law 3 Credits.
An introduction to the legal aspects and general structure of business dealings. Topics include an overview of the American legal system, general contract law, pertinent parts of the Uniform Commercial Code, and various forms of business organizations. Some aspects of employment and real estate law are also covered.
Prerequisites: BUS 230 and one other 200-level Business course. Offered: Fall, Spring.

BUS 371G • International Business 4 Credits.
International business as a bridge between diverse social systems. A panorama of the most important activities in international business and a framework for thinking about them from the perspective of the company manager.
Prerequisites: [GES 130; Contemporary Western Life and Thought (L) course; World Cultures (U) course] or [GES 244; World Cultures (U) course]; enrollment in the Europe Term. One Business course recommended. Offered: Occasionally.

BUS 390 • Investments 4 Credits.
Characteristics and interrelationships of investments, the operation and regulation of the markets, analysis of risk and return, valuation of speculative assets, portfolio planning, and timing and trading strategies.
Prerequisites: BUS 344. Offered: Fall, Spring.

BUS 410 • Advanced Accounting 3 Credits.
Principles and problems relating to partnerships, international accounting, consolidated financial statements, corporate mergers, and governmental accounting.
Prerequisites: BUS 311; all business core courses (except BUS 481). Offered: Fall

BUS 414 • Auditing Principles and Procedures 4 Credits.
Auditing objectives, standards, and procedures employed in the examination of business enterprises and verification of their financial statements. Includes an evaluation of internal control, preparation of work papers, report writing, professional ethics, and current trends.
Prerequisites: BUS 311; all business core courses (except BUS 481); senior standing. Offered: Spring

BUS 416 • Business Forecasting and Data Mining 3 Credits.
Teach students business time-series forecasting, database management and querying, and some tools for data mining in business analytics. Specific application will include forecasting sales and revenue, economic trends, clustering data and classifying outcomes. Case studies, real world data, and relevant software will be used.
Prerequisites: BUS 317; major in Business with an emphasis in Business Analysis and Analytics; Senior standing. Offered: Spring.
BUS 417 • Business Analysis and Analytics Seminar 3 Credits.
Capstone courses in Business Analysis and Analytics emphasis. Integration of theories and practices learned in other courses through casework and practical exercises focused on equipping students to enter the business analysis, business analytics and business consulting market. Examines ethical questions that influence decision making.
Prerequisites: BUS 317; BUS 334; all Business core courses (except BUS 481). Offered: Spring.

BUS 420 • Marketing Seminar 3 Credits.
Capstone course in the marketing emphasis. Main course elements include case study analysis where students integrate prior course knowledge with relevant brand examples. Students utilize critical and ethical analysis of marketing practices and develop marketing strategies and plans with a real client.
Prerequisites: Three of the following: BUS 315, BUS 318G, BUS 319, BUS 321, or BUS 324; all Business core courses (except BUS 481); Senior standing. Offered: Fall, Spring.

BUS 430 • Strategic Management 3 Credits.
Strategy and policy formulation and implementation from the general manager’s perspective. Includes written and oral analyses of comprehensive cases involving multifunctional applications.
Prerequisites: All Business Core courses (except BUS 481). Offered: Fall

BUS 440 • Capital Markets 3 Credits.
Comprehensive overview of the capital markets with an emphasis on major financial institutions and international financial centers. Evaluation of managing risk within the context of the capital markets in both a domestic and a global economy.
Prerequisites: All Business core courses (except BUS 481); BUS 390 or consent of instructor. Offered: Fall, Spring.

BUS 470 • Finance Seminar 3 Credits.
Capstone course in the Finance emphasis. Systematic examination of financial, economic, cultural, ethical, and systemic factors that influence financial decision making. Through a case study approach, students integrate the theories and practices learned in other finance courses. Use of Excel to complete detailed analysis.
Prerequisites: All Business core courses (except BUS 481); BUS 390 (may be taken concurrently). Offered: Fall, Spring.

BUS 475 • Innovation and Entrepreneurship Seminar 3 Credits.
Development of an individualized and intensive personal business plan as major course project. Plan is submitted to a panel of entrepreneurs to evaluate as part of a competition. Seniors are evaluated on their written plan, their presentation, and the overall viability of the proposed new venture. Includes ethical discussions, entrepreneurial guest speakers, and case analyses of entrepreneurial ventures.
Prerequisites: All business core courses (except BUS 481); BUS 333. Offered: Spring

BUS 481 • Internship in Business 3-4 Credits.
A learning/practicing experience to apply understanding and skills in an off-campus professional setting. Includes participation in an online course with weekly assignments.
Prerequisites: Major or minor within the Business and Economics department; completion of 20 credits of BUS/ECO courses; consent of department. Grade exceptions: Graded on an S/U basis. Offered: Fall, Spring, Summer

BUS 493 • Seminar - Human Resource Management 3 Credits.
Capstone course in the Human Resource Management emphasis. Integration of theories and practices learned in other courses through casework and practical exercises focused on equipping students to enter the HR labor market. Examines ethical questions that influence HR decision making.
Prerequisites: All Business core courses (except BUS 481); Senior standing in the HR emphasis. Offered: Spring.
ECO 200 • Economics of Public Policy Analysis 3 Credits.
Economic analysis of government programs, focusing on programs that provide essential services or financial assistance to the needy. Emphasis on careful definition of goals, measuring success, and evaluation of alternatives.
Offered: Spring. Special Notes: Students may not receive credit for both ECO 200 and ECO 201.

ECO 201 • Principles of Economics 4 Credits.
Economic reasoning and concepts. Includes an examination of the role of a price system in allocating resources and income, government policies for dealing with unemployment and inflation, and moral questions raised by the free enterprise system.
Offered: Fall, Spring. Special Notes: Students may not receive credit for both ECO 200 and ECO 201.

ECO 225L • The Redevelopment of Central City Neighborhoods 3 Credits.
The holistic redevelopment of low-income communities using models and ideas from various disciplines: community development, urban planning, economics, federal and state government, and for-profit businesses.
Prerequisites: GES 130 and GES 160 (may be taken concurrently) or GES 244 (may be taken concurrently). Offered: Fall.

ECO 301 • Intermediate Microeconomics 3 Credits.
Models of consumption, production, and pricing in competitive and noncompetitive markets.
Prerequisites: ECO 201. Offered: Fall, Spring.

ECO 302 • Intermediate Macroeconomics 3 Credits.
Models of real output and monetary behavior. Policies affecting unemployment, inflation, and economic growth.
Prerequisites: ECO 201. Offered: Fall, Spring.

ECO 305 • International Trade and Finance 3 Credits.
Evaluation of alternative trade policies (free trade, tariffs, and nontariff barriers) and the international financial system (foreign exchange rates and balance of payments).
Prerequisites: ECO 201. Offered: Fall.

ECO 320G • Economic Development of Less-Developed Countries 3 Credits.
Evaluation of economic policies to promote economic development in low- and middle-income countries. Emphasis on the potential for growth that is both fair and sustainable.

ECO 340 • Econometrics 4 Credits.
Computer-aided estimation of business and economic relationships. Understanding correct use of multiple regression analysis in testing hypotheses using time-series and cross-sectional data.
Prerequisites: ECO 301; ECO 302 (one of two can be taken concurrently with ECO 340); MAT 207M; a college-level Calculus course. Offered: Fall.

ECO 401 • Advanced Economic Theory 3 Credits.
Mathematical treatment of economic theory, emphasizing calculus.
Prerequisites: ECO 301; ECO 302; college-level course in Calculus; Senior standing or Consent of instructor; all Business core courses (except BUS 481). Offered: Fall.

ECO 499 • Senior Seminar 3 Credits.
The integration of Christian faith with the theory and practice of business and economics.
Prerequisites: All Business core courses (except BUS 481); Senior standing; Economics major or minor, or Economics and Finance major. Offered: Spring.