Business Administration / 133

Subject abbreviation: BSAD, BUS
A. Gary Anderson Graduate School of Management

Bajis Dodin, Ph.D., Chair
Committee Office, 10 Anderson Hall
(951) 827-4551; agsm.ucr.edu

Committee in Charge
Shaun Bowler, Ph.D. (Political Science)
Donna Hoffman, Ph.D. (AGSM)
Erik Rowland, Ph.D. (AGSM)
Raymond Russell, Ph.D. (Sociology)
Dean David Stewart, Ph.D. (AGSM)
Aman Ullah, Ph.D. (Economics)
Stephen E. Cullenberg, Ph.D.
Dean, College of Humanities, Arts, and Social Sciences, ex officio
Dean David Stewart, Ph.D.
Dean, The A. Gary Anderson Graduate School of Management, ex officio

Faculty
(See Management Faculty)

 majors
The B.S. in Business Administration is a two-year upper-division major offered jointly by The A. Gary Anderson Graduate School of Management (AGSM) and the College of Humanities, Arts, and Social Sciences (CHASS). Students can enroll in a pre-Business status and are advised in CHASS during their freshman and sophomore years. The pre-Business curriculum includes the prerequisites to the major and the college breadth requirements. After admission to the major, students are advised by AGSM. The B.S. degree in Business Administration is conferred by CHASS. The program is accredited by the AACSB International - The Association to Advance Collegiate Schools of Business.

Admission
A limited number of students are accepted into the Business Administration major, chosen according to overall GPA. Students must apply for the major when they have completed no fewer than 75 and not more than 100 quarter units of college work. Final acceptance into the major is based on completion of all prerequisites and breadth requirements within a 100-quarter-unit limit, a GPA above 2.00 in prerequisites, and cumulative GPA of at least 2.50. (Students who have not completed the language breadth requirement may be accepted into the program, but they must complete the requirement before graduation.) Exceptions to the 100-quarter-unit maximum must be requested by petition.

Students are encouraged to participate in at least one internship during their junior or senior year. Students interested in international business are encouraged to consider opportunities for study through the Education Abroad Program, which has centers affiliated with 35 countries worldwide. For further details, visit UCR’s International Education Center at internationalcenter.ucr.edu or call (951) 827-4113.

Outstanding academic achievement is recognized by the awarding of the Delta Sigma Pi Scholarship Key to a graduating senior. Other awards, presented on an annual basis, include the Wall Street Journal’s Student Achievement Award, the Bank of America Business Leaders Scholarship, and the Deloitte and Touche Scholarship.

University Requirements
See Undergraduate Studies section.

College Requirements
Students must fulfill all breadth requirements of the College of Humanities, Arts, and Social Sciences or the Intersegmental General Education Transfer Curriculum prior to transferring to the UC.

Major Requirements
The following are requirements leading to the B.S. degree in Business Administration. At least 50 percent of business course requirements must be completed at UCR.

Business Administration Major
1. Preparation for Business Administration major (8 courses [at least 32 units]):
   a) General prerequisites (may be used to satisfy breadth requirements of the College of Humanities, Arts, and Social Sciences)
      (1) ECON 004
      (2) CS 008
      (3) STAT 048
      (4) MATH 022
      (5) ECON 102A
      (6) ECON 103A
   b) Major prerequisites (may not be used to satisfy breadth requirements)
      (1) BUS 010
      (2) BUS 020

The major requirements for the B.S. in Business Administration are as follows:

2. Upper-division major requirements (18 courses [at least 72 units]):
   Core courses (at least 10 courses [at least 40 units]):
   a) BUS 101, BUS 103, BUS 105, BUS 108, BUS 109
   b) BUS 104/STAT 104
   c) BUS 106/ECON 134
   d) BUS 107; or PSYC 142 and SOC 150 or SOC 151
   e) BUS 100
   f) BUS 102; or PHIL 116 and POSC 182 or POSC 186

Concentration (At least 20 units): Choose five courses from one of the concentrations listed below. Courses completed to meet upper-division core requirements may not be used to meet concentration requirements.

Accounting: At least three of the five courses must be selected from BUS 159–BUS 169B.

Arts Management: BUS 111, BUS 117, BUS 155, BUS 156, BUS 159, CS 143/EE 143 at least three but not more than five upper division courses must be taken in one of these areas: ART, AHS, CRWT, DNCE, HIST, MUS, THEA; or students may complete a minor in one of the arts

Environmental Management: BUS 139, CEE 132, ECON 143A/ENSC 143A, ECON 143B/ENSC 143B, ECON 143C/ENSC 143C, ECON 146/URST 146, ECON 148, ENSC 170, ENSC 172, ENSC 174, GEO 157, PHIL 116, PHIL 117, POSC 127

meet special or unexpected curricular needs in areas of plant biology not covered by formal course work. Students who complete assigned extra work receive letter grades; other students receive Satisfactory (S) or No Credit (NC) grades. Course is repeatable.

BPS C 299 , Research for Thesis or Dissertation (1-12) F, W, S
Prerequisite(s): graduate standing. A program of study designed to advise and assist candidates who are preparing for examinations. Up to 6 units may be taken prior to the master’s degree. Up to 12 units may be taken prior to advancement to candidacy for the Ph.D. Graded Satisfactory (S) or No Credit (NC). Course is repeatable.

BPS C 297 , Directed Research (1-6) F, W, S
Outsourced under the direction of a Botany and Plant Sciences faculty member. Graded Satisfactory (S) or No Credit (NC). Course is repeatable upon recommendation of the instructor.

BPS C 299 , Research for Thesis or Dissertation (1-12) F, W, S
Graded Satisfactory (S) or No Credit (NC). Course is repeatable.

Graduate courses may be taken prior to advancement to candidacy for the Ph.D. Graded Satisfactory (S) or No Credit (NC). Course is repeatable.

Professional Course

BPS C 302 , Teaching Practicum (1-4) F, W, S
Prerequisite(s): graduate standing and appointment as Teaching Assistant. Supervised teaching of Botany/Plant Science courses including laboratory and/or discussion sections. Graded Satisfactory (S) or No Credit (NC). Course is repeatable for credit, but units not applicable toward degree unit requirements.
Financial Economics: BUS 135A, BUS 135B, BUS 136, BUS 137, BUS 138 or ECON 171, BUS 139, ECON 102B, ECON 103B, ECON 112, ECON 130, ECON 135, ECON 136

General Management: BUS 111 or BUS 113, BUS 128 or BUS 129, BUS 135A, BUS 143 or BUS 155, BUS 146, BUS 147, BUS 148, BUS 165A, BUS 173, BUS 180A, BUS 180B, BUS 180C

Human Resources Management: At least one of BUS 155 and PSYC 142 and the remainder from the following: ANTH 105/BUS 158, BUS 144, BUS 156, BUS 157, BUS 176/SOC 176, PSYC 155, SOC 150, SOC 151, SOC 171

Information Systems: At least three of the five courses must be selected from BUS 171–BUS 179, BUS 118, BUS 166, BUS 171, BUS 172, BUS 173, BUS 174, BUS 175, BUS 177, BUS 179, CS 120A/EE 120A, CS 120B/EE 120B, PSYC 134, PSYC 140, PSYC 142

International Management: BUS 114, BUS 138, BUS 154B, BUS 164, BUS 178/ECON 178, BUS 185, ECON 171, ECON 182, ECON 185/LNST 185, HISA 162/LNST 172, POSC 126, POSC 127, POSC 130, POSC 162/LNST 142, SOC 181

Managerial Economics: BUS 152/ECON 152, BUS 153/ECON 153, BUS 160/ECON 160, BUS 178/ECON 178, BUS 102B, ECON 103B, ECON 107, ECON 108, ECON 130, ECON 163, ECON 143A/ENSC 143A

Marketing: At least two of the five courses must be selected from BUS 111–BUS 118, BUS 111, BUS 112, BUS 113, BUS 114, BUS 115, BUS 117, BUS 118, CRWT 130, ECON 102B, ECON 111, ECON 112, PHIL 116, PSYC 134, PSYC 140, STAT 147

Operations and Supply Chain Management: At least three of the five courses must be selected from BUS 122–BUS 129. BUS 118, BUS 122, BUS 128, BUS 129, BUS 173, BUS 127/STAT 127, BUS 162/ECON 162, ECON 112

Public Policy and Management: BUS 111, BUS 152/ECON 152, BUS 155, BUS 156, BUS 159, BUS 160/ECON 160, ECON 132, ECON 135, ECON 163, ECON 143A/ENSC 143A, ECON 187/LNST 187, PHIL 116, POSC 181, POSC 182, POSC 186, SOC 150, SOC 151

g) An additional 12 units of Business Administration elective courses excluding BUS 190. See department for a list of approved Business Administration elective courses.

**Majors with Administrative Studies Components**

B.A. degrees are offered in Art History, Economics, History, Political Science, and Sociology with Administrative Studies. A B.S. degree is offered in Sociology with Administrative Studies. Specified departmental requirements are listed under respective departmental listings.

1. All requirements of the College of Humanities, Arts, and Social Sciences
2. Specified requirements of the relevant department, to include at least 36 upper-division units in that discipline

**Administrative Studies requirements** (37 units)

(a) Four lower-division courses (17 units)

(1) BUS 010, BSAD 020A
(2) STAT 048 or equivalent (may be used to satisfy breadth requirements)
(3) CS 008 (may be used to satisfy breadth requirements)

(b) Two upper-division courses (8 units) from the list below:

(1) ECON 102A or ECON 130 or ECON 162/BSAD 162
(2) PSYC 140 or PSYC 142
(3) SOC 150 or SOC 151 or SOC 171
(4) POSC 181 or POSC 182 or POSC 183
(5) ANTH 127 or ANTH 131

These two courses must be outside the discipline of the relevant major and cannot be courses included as part of the three-course Business Administration track or their cross-listed equivalents.

c) A three-course track (12 units) in Business Administration courses, from one of the following:

(1) Organizations (General): BUS 176/SOC 176, BUS 158/ANTH 105, SOC 150, SOC 151
(2) Human Resources Management/Labor Relations: BUS 152/ECON 152, BUS 153/ECON 153, BUS 155, BUS 157, PSYC 142
(3) Business and Society: BUS 102, PHIL 116, POSC 182, POSC 186
(4) Marketing: BUS 103, and two from BUS 112, BUS 113, BUS 114 or BUS 117
(5) Managerial Accounting/Taxation: BUS 108, and two from BUS 166, BUS 168A, or BUS 168B
(7) Finance: BUS 106/ECON 134 and two from BUS 135A, BUS 136, BUS 137, BUS 138, BUS 139
(8) Management Information Systems: BUS 101, BUS 171, BUS 173

(9) Production Management: BUS 104/STAT 104, and two from BUS 105, BUS 122, BUS 127/STAT 127

**Minor**

Prerequisites for the minor in Business Administration are as follows:

1. Three lower-division courses (13 units) (must be completed with no grade lower than “C”): BSAD 020A, ECON 003, STAT 048

Requirements for the minor in Business Administration are as follows:

2. Six upper-division courses (24 units):

(a) Four courses from the following: BUS 101, BUS 103, BUS 104/STAT 104, BUS 105, BUS 106/ECON 134, BUS 108, PHIL 116

(b) Two additional upper-division Business Administration courses.

**Lower-Division Courses**

**BSAD 020A. Principles of Accounting** (4 hours; discussion, 1 hour. Study of the concepts and techniques for measurement and communication of financial information. An introduction to accounting theory and practice as related to the single proprietorship, with emphasis on service and merchandising transaction analysis, and recording and summarizing procedures used in preparing various financial statements. Credit is awarded for only one of BSAD 020A or BUS 020.

**BSAD 020B. Principles of Accounting** (4 hours; discussion, 1 hour. Prerequisite(s): BSAD 020A or equivalent. Continuation of study of accounting principles with emphasis on partnerships and corporations. Topics include stock and bond issuances, present value concept as related to accounting, introduction to consolidation and intercompany investments, special financial statements and financial statement analysis, and partnership formation and liquidation. Credit is awarded for only one of BSAD 020B or BUS 020 and for only one of BSAD 020B or BUS 021.

**BUS 010. Introduction to Business** (4 hours; discussion, 1 hour. Prerequisite(s): none. Provides an overview of the field of business administration. Areas covered include business goals and strategies, functional areas of business and their integration in policy and decision making, social responsibility, computers in business, and business trends and challenges including the international dimension.

**BUS 020. Financial Accounting and Reporting** (4 hours; discussion, 1 hour. Study of the concepts and techniques for measurement and communication of financial information and interpretation of financial statements. Credit is not awarded for BUS 020 if it has already been awarded for BSAD 020A or BSAD 020B.

**BUS 021. Generation of Financial Accounting Information** (4 hours; discussion, 1 hour. Prerequisite(s): BUS 020 with a grade of “C-” or better. Detailed study of the process of measuring, recording, and communicating financial accounting information. Credit is awarded for only one of BSAD 020B or BUS 021.)
BUS 106. Financial Theory and Markets (4) Lecture, 3 hours; discussion, 1 hour. Prerequisite(s): ECON 003 or ECON 004; upper-division standing; ECON 020A and ECON 020B are recommended. Covers the foundation materials for both corporate financial management, and investment and portfolio analysis. Topics include time value of money, capital budgeting, capital structure, dividend policy, portfolio theory, Capital Asset Pricing Model, and market efficiency. Cross-listed with ECON 134.

BUS 170. Organizational Behavior (4) Lecture, 3 hours; discussion, 1 hour. Prerequisite(s): upper-division standing. Studies organizations from the behavioral science perspective. Topics include motivation, leadership, communication, groups, organization structure and culture, and control in complex organizations.

BUS 108. Financial Evaluation and Managerial Analysis (4) Lecture, 3 hours; discussion, 1 hour. Prerequisite(s): BUS 020 or equivalent; upper-division standing. Study of accounting data used for manageri- al planning and controlling of business operations. Provides an introduction to manufacturing operations and cost accounting systems, cost-volume-profit analysis, relevant costing, standard costing and vari- ance analysis, as well as budgeting.

BUS 109. Competitive and Strategic Analysis (4) Lecture, 3 hours; discussion, 1 hour. Prerequisite(s): senior standing in Business Administration. An inte- grative course which provides an understanding of strategic decision-making processes in organizations, the interrelationships among functional areas, and how decision making is affected by internal and exter- nal environments. Teamwork and case studies are emphasized.

BUS 111. Services Marketing (4) Lecture, 3 hours; outside project, 3 hours. Prerequisite(s): BUS 103. Covers the marketing of services and ideas. Focuses on marketing for service organizations such as hotels, hospitals, and banks. Provides understanding of the broader role of service provision for both service firms and goods firms.

BUS 112. Consumer Behavior (4) Lecture, 3 hours; extra reading, 2 hours; projects, 1 hour. Prerequisite(s): BUS 103. Provides a basic under- standing of the general models of choice behavior as it relates to marketing decision making. Emphasis is on motivation, perceptions, learning, and social forces as they impact on the choice process.

BUS 113. Marketing Institutions (4) Lecture, 3 hours; extra reading, 2 hours; projects, 1 hour. Prerequisite(s): BUS 103. Covers the concepts and strategies related to the delivery of consumer goods and services, the main topic being the management of marketing activities within the channels of distribu- tion, especially in retail and wholesale institutions.

BUS 114. Marketing in a Global Environment (4) Lecture, 3 hours; outside research, 2 hours; term paper, 1 hour. Prerequisite(s): BUS 103. Covers the theory and practice of marketing across national bor- ders. Provides an understanding of global marketing environments and examines the development of mar- keting strategies to maximize growth of global compa- nies.

BUS 115. Marketing Research (4) Lecture, 3 hours; outside research, 3 hours. Prerequisite(s): BUS 103. Covers types and sources of marketing information, the marketing research process, and techniques of data collection and analysis, including consumer and customer surveys and test marketing. Examines both quantitative and qualitative research with analysis of the values and limitations of data. Emphasis is placed on evaluation and interpretation of results.

BUS 117. Advertising (4) Lecture, 3 hours; extra reading, 2 hours; projects, 1 hour. Prerequisite(s): BUS 103. Covers the basic concepts and functions of advertising, with emphasis on media selection, mes- sage design, and effectiveness measurement.

BUS 118. Electronic Marketing (4) Lecture, 3 hours; outside project, 3 hours. Prerequisite(s): BUS 103. An introduction to the role of electronic commerce in business-to-consumer and business-to-business mar- keting. Covers the application of traditional marketing principles to an electronic commerce environment and new marketing techniques made possible by this environment.

BUS 119. Database Marketing (4) Lecture, 3 hours; individual study, 2 hours; extra reading, 1 hour. Prerequisite(s): BUS 115 (may be taken concurrent-
BUS 137. Investments: Speculative Markets (4)
Lecture, 3 hours; extra reading, 2 hours; projects, 1 hour. Prerequisite(s): BUS 136. Analysis of advanced topics in finance, including options, commodity futures, financial futures, and mutual fund performance evaluation.

BUS 138. International Finance (4)
Lecture, 3 hours; extra reading, 2 hours; projects, 1 hour. Prerequisite(s): BUS 106/ECON 134 or equivalent; upper-division standing. A survey of international financial institutions and the financial factors that affect the modern multinational corporation. Emphasis on exchange rate and portfolio risk.

BUS 139. Real Estate Investments (4)
Lecture, 3 hours; extra reading, 2 hours; projects, 1 hour. Prerequisite(s): BUS 106/ECON 134. Analysis of real estate development including consideration of site selection, market analysis, underwriting, design and construction, loan contracts, mortgage risks, and investment analysis.

BUS 143. Judgment and Decision Making (4)
Lecture, 3 hours; written work and group presentation, 3 hours. Prerequisite(s): senior standing. Covers decision making, including thinking and judgments; information selection and evaluation; learning and memory; the social side of judgment and decision making; fairness, moral obligations, and social dilemmas; and decision making in organizations.

BUS 144. Negotiation Fundamentals (4)
Lecture, 3 hours; outside projects, 3 hours. Prerequisite(s): senior standing. Develops an understanding of the theory and processes underlying a broad spectrum of negotiation problems. Students attain competency in negotiations by applying analytic and interpersonal skills covered in readings and lecture to regular exercises and debriefings.

BUS 146. Introduction to Entrepreneurship (4)
Lecture, 30 hours per quarter; outside research, 30 hours per quarter. Prerequisite(s): upper-division standing. Discusses the nature of entrepreneurship and its role in the economy. Topics include identifying and evaluating business opportunities, creating a team, and acquiring financial and other necessary resources.

BUS 147. Entrepreneurial Finance (4)
Lecture, 30 hours per quarter; outside research, 30 hours per quarter. Prerequisite(s): BUS 146 or consent of instructor. Focuses on the financing of entrepreneurial ventures. Provides an understanding of opportunity recognition skills, funding techniques, institutions, and processes involved in the financing of new ventures, and harvesting.

BUS 148. Business Plan Development (4)
Lecture, 30 hours per quarter; outside research, 30 hours per quarter. Prerequisite(s): BUS 146 or consent of instructor. Covers the process of developing a business plan. Provides students with skills necessary to assess new venture opportunities and convert them into businesses.

BUS 152. Economics of Labor Relations (4)
Lecture, 3 hours; individual study, 3 hours. Prerequisite(s): ECON 102A. An analysis of the nature and industrial relations in the U.S. with emphasis on problems of collective action, long swings of economic growth, income inequality, and the role of government. Cross-listed with ECON 152.

BUS 153. Labor Economics (4)
Lecture, 3 hours; individual study, 3 hours. Prerequisite(s): ECON 102A. An analysis of labor demand, labor supply, and the structure of wages. Emphasizes neoclassical, institutional, and radical perspectives. Cross-listed with ECON 153.

BUS 154A. Business Law (4)
Lecture, 3 hours; extra reading and project, 3 hours. Prerequisite(s): upper-division standing or consent of instructor. Studies law as an integral part of the business environment, a process derived from and changing with the larger society. Areas covered include contracts, torts, agency, partnerships, corporations, and bankruptcy.

BUS 154B. International Business Law (4)
Lecture, 3 hours; outside research, 3 hours. Prerequisite(s): BUS 154A. Examines major treaties, conventions, and customary laws which affect business transactions among international businesses. Areas covered include international contracting, transportation, payment, legal systems, intellectual property, tariff computation, business organizations, litigation, and General Agreement on Tariffs and Trade (GATT).

BUS 155. Managing Human Resources (4)
Lecture, 3 hours; extra reading and project, 3 hours. Prerequisite(s): upper-division standing or consent of instructor. Applies a strategic planning approach to managing relations between an organization and its human resources. Topics include processes of forecasting and job analysis, environmental scanning, recruitment and selection, evaluation and compensation, and dispute resolution in organizations.

BUS 156. Leadership Development (4)
Lecture, 3 hours; extra reading, 3 hours. Prerequisite(s): upper-division standing. Analyzes leadership theory and practice through lectures, self-analysis instruments, and discussions of independent field experiences. Surveys areas pertaining to leadership, such as leadership theory, leadership style, oral and written communication, ethical leadership, interpersonal conflict management, and the dynamics of culture, and gender in organization leadership. Credit is awarded for only one of BUS 156 or BUS 180C.

BUS 157. Managing Work Force Diversity (4)
Lecture, 3 hours; term paper, 3 hours. Prerequisite(s): upper-division standing. BUS 155 or PSYC 142 is recommended. Covers management issues triggered by the increasing participation of women and minorities in the work force. Topics include work role stereotyping, workplace representation and segregation, culturally based leadership and communication styles, workplace conflicts, and related legislative initiatives.

BUS 158. Organizations as Cultural Systems (4)
Lecture, 6 hours; extra reading and written exercises, 6 hours. Prerequisite(s): upper-division standing or consent of instructor. Examines the role of culture in the formation and management of complex bureaucratic organizations. Covers types of organizations and organizational cultures, the impact of the cultural environment, and problems posed by rapid cultural change. Offered in summer only. Cross-listed with ANTH 105.

BUS 159. Accounting for Nonprofit Entities (4)
Lecture, 3 hours; case problems, 3 hours. Prerequisite(s): BSAD 020B. Introduces basic principles of accounting for nonprofit institutions. Focuses on accounting for state and local governments, hospitals, schools, nonprofit health and welfare organizations, and colleges and universities.

BUS 160. Industrial Organization (4)
Lecture, 3 hours; individual study, 3 hours. Prerequisite(s): ECON 102A. A study of the organization and structure of the American industrial system with emphasis on its production and pricing behavior and policies, and its market structure and public policies regulating or influencing its market behavior. Cross-listed with ECON 160.

BUS 164. Multinational Accounting (4)
Lecture, 3 hours; outside project, 3 hours. Prerequisite(s): BUS 108, BUS 165A. Examines non-U.S. business environments and accounting systems and their relevance to the United States. Identifies and evaluates environmental influences on the development of accounting regulations and practices in selected major countries in Europe, Asia, and Latin America. Focuses on accounting issues of particular relevance to multinational corporations.

BUS 165A. Intermediate Financial Accounting (4)
Lecture, 3 hours; individual study, 3 hours. Prerequisite(s): BSAD 020B or equivalent. In-depth study of financial accounting theory and practice. Develops an understanding of accounting concepts and generally accepted accounting principles and the ability to apply this technical knowledge to solve accounting problems. Topics include principal financial statements and accounting and valuation of various assets.

BUS 165B. Intermediate Financial Accounting (4)
Lecture, 3 hours; individual study, 3 hours. Prerequisite(s): BUS 165A or equivalent. Continuation of study of financial accounting theory and practice. Topics include current liabilities and contingencies, long-term liabilities, contributed capital, retained earnings, and temporary and long-term investments.

BUS 165C. Intermediate Financial Accounting (4)
Lecture, 3 hours; individual study, 3 hours. Prerequisite(s): BUS 165B or equivalent. Continuation of study of financial accounting theory and practice. Covers the conceptual discussion and procedural presentation of financial accounting topics as well as recent developments in accounting valuation and reporting practices promulgated by practitioners in industry and public accountants.

BUS 166. Accounting Information Systems (4)
Lecture, 3 hours; extra reading, 2 hours; projects, 1 hour. Prerequisite(s): BUS 101, BUS 108, or equivalents. Study of the concepts and techniques in the design and implementation of accounting information systems within companies’ operating environments. Emphasis is on the effects of the computer on these systems.

BUS 167. Advanced Financial Accounting (4)
Lecture, 3 hours; individual study, 3 hours. Prerequisite(s): BUS 165G (may be taken concurrently). Covers advanced accounting topics such as consolidated financial statements, accounting for multinational corporations, partnership accounting, and accounting for nonprofit organizations.

BUS 168A. Individual Taxation (4)
Lecture, 3 hours; extra reading, 2 hours; projects, 1 hour. Prerequisite(s): BUS 108 or equivalent. Concentrates primarily on the basic provisions of the federal income taxes imposed on individuals and the accounting for those taxes. While the major emphasis is on current tax provisions and tax planning, consideration is also given to the legislative and judicial development of these provisions.

BUS 168B. Federal Taxation for Corporations, Partnerships, Estates, and Trusts (4)
Lecture, 3 hours; individual study, 3 hours. Prerequisite(s): BUS 168A. Covers tax research, corporate taxation, partnership taxation, the wealth transfer taxes, income taxation of estates and trusts, international taxation, and tax administration.

BUS 169A. Auditing (4)
Lecture, 3 hours; individual study, 3 hours. Prerequisite(s): BUS 165B. Covers the auditing environment, the auditor’s legal liability, audit responsibilities and objectives, audit evidence, audit
BUS 169B. Quality Assurance in Auditing (4) Lecture, 3 hours; case analyses, 3 hours. Prerequisite(s): BUS 169A. Covers the audit process (internal control, compliance tests, sampling, substantive evidence gathering, electronic data processing auditing) and the audit procedures for various types of accounts such as sales, cash, accounts receivable, payroll, inventory, and capital acquisitions.

BUS 171. Systems Analysis and Design (4) Lecture, 3 hours; extra reading, 2 hours; projects, 1 hour. Prerequisite(s): BUS 101 or equivalent. Involves detailed analysis, specification, design, and implementation of computer-based information systems. Includes economic analyses, evaluation of alternatives, analysis or design tools, and systems project management and planning. Case studies are used.

BUS 172. Information Economics (4) Lecture, 3 hours; assigned and project work, 3 hours. Prerequisite(s): BUS 103; ECON 004 or equivalent. Discusses economic concepts and strategies related to the network economy. Topics include economic issues surrounding information goods, competition in electronic business, pricing strategies, and intellectual property protections. Examines business strategies for the information (software) and infrastructure (hardware) elements of electronic business.

BUS 173. Introduction to Databases for Management (4) Lecture, 3 hours; extra reading, 2 hours; projects, 1 hour. Prerequisite(s): BUS 101 or equivalent. Covers physical and conceptual aspects of database management systems, including familiarity with the variety of database systems based on different data models. Examines the role of database systems in management information systems (MIS) and issues in database design for effective support of MIS. Requires the use of a database package.

BUS 174. Electronic Commerce (4) Lecture, 3 hours; extra reading, 2 hours; project, 1 hour. Prerequisite(s): BUS 101. Reviews the technological evolution of electronic commerce (EC). Investigates how EC can be used to interact with customers, other organizations, and those within the organization. Studies technical innovations, provides a critical evaluation of strategic issues, and examines current applications and their impact on the business environment.

BUS 175. Business Data Communications (4) Lecture, 3 hours; extra reading, 3 hours. Prerequisite(s): BUS 101. Surveys components of telecommunication systems; examines major design and analysis issues in the development and implementation of computer communication systems. Studies both voice and data communication systems including local area networks, wireless systems, satellite systems, and distributed computer and database systems. Emphasizes evaluation of these systems for business purposes.

BUS 176. The Sociology of Work in Organizations (4) Lecture, 3 hours; outside research, 3 hours. Prerequisite(s): SOC 001 or SOC 001H or consent of instructor. Emphasizes the roles of individuals in organizations. Topics include the effects of jobs on workers, long-term trends in the nature of work, and differences in work among major segments of the labor force. Cross-listed with SOC 176.

BUS 177. Strategies in Information Systems (4) Lecture, 3 hours; project, 3 hours. Prerequisite(s): BUS 101. Reviews techniques and methodologies for strategic planning and management. Explores how corporate or strategic planning must be revised for and adapted to the new global telecommunications environment. Topics include time-based management, forecasting and modeling, and construction of a detailed storage plan. Uses detailed case studies.

BUS 178. International Trade (4) Lecture, 3 hours; individual study, 3 hours. Prerequisite(s): ECON 102A. A study of the pure theory of trade, trade policy, and international factor movements including illustrative applications to current issues and problems. Cross-listed with ECON 178.

BUS 179. Business Information Systems Development (4) Lecture. 3 hours; discussion, 1 hour. Prerequisite(s): BUS 101. Introduces concepts and programming techniques for building successful interactive business systems. Students use systems development tools to study event-driven programs with graphical user interfaces.

BUS 180A. Seminar in Management: Entrepreneurship (4) Seminar, 30 hours per quarter, individual study, 30 hours per quarter. Prerequisite(s): upper-division standing. Discusses issues and challenges faced by leaders in entrepreneurial organizations. Covers topics such as idea generation, team management, evaluation of core competencies, and ethics. Includes case studies and presentations by guest speakers.

BUS 180B. Seminar in Management: Creating Value (4) Seminar, 30 hours per quarter; outside research, 30 hours per quarter. Prerequisite(s): upper-division standing. Discusses business strategies for creating value in a knowledge-based economy. Focuses on innovative business models in areas such as marketing, finance, information technology, e-commerce, and corporate organization.

BUS 180C. Seminar in Management: Developing Leadership Skills (4) Seminar, 30 hours per quarter; individual study, 30 hours per quarter. Prerequisite(s): upper-division standing. Focuses on approaches to leadership in innovative organizations. Discusses topics such as competencies and characteristics of effective leaders, team building and leadership styles, innovation in functional management practices, and implementing change. Includes exercises, case studies, and invited guest speakers. Credit is awarded for only one of BUS 156 or BUS 180C.

BUS 185. International Strategy and Management (4) Lecture, 3 hours; outside project, 3 hours. Prerequisite(s): senior standing; BUS 109 is recommended. Examines the management and strategic challenges of firms competing in international and global markets. Topics include recent trends in globalization of markets and industries, strategic alliances, foreign direct investment, emerging economies, political risk and cross-cultural interaction, and leadership.

BUS 190. Special Studies (1-5) Individual study, 3-15 hours. Prerequisite(s): upper-division standing; consent of instructor and program chair. A project to be undertaken under faculty supervision. Course is repeatable to a maximum of 12 units.

BUS 198-I. Individual Internship in Business Administration (1-12) Seminar, 1 hour; internship, 3-36 hours; term paper, 1-11 hours. Prerequisite(s): upper-division standing in Business Administration; consent of instructor. Active participation in the work of a business concern or a public or quasi-public agency combining academic instruction and supervised field experience. A maximum of 4 quarter units may be counted toward the degree requirements for Business Administration. Course is repeatable to a maximum of 16 units.

BUS 199H. Senior Honors Research (1-5) Seminar, 1 hour; extra reading, 2-12 hours; term paper, 2-12 hours. Prerequisite(s): senior standing with a major in Business Administration; admission to the University Honors Program or consent of instructor. Involves research in business administration under faculty supervision. Students submit a written report. Graded In Progress (IP) until the last quarter is completed, at which time a final grade is awarded. Course is repeatable to a maximum of 12 units.

Cell Biology and Neuroscience

Subject abbreviation: CBNS
College of Natural and Agricultural Sciences

David A. Eastmond, Ph.D., Chair
Department Office, 1208 Spieh Hall
(951) 827-1763; cbns.ucr.edu

Professors
Michael E. Adams, Ph.D. (Cell Biology and Neuroscience/Entomology)
Nancy E. Beckage, Ph.D. (Cell Biology and Neuroscience/Entomology)
David A. Eastmond, Ph.D.
Manuela Martins-Green, Ph.D.
Frances M. Sladek, Ph.D.
B. Glenn Stanley, Ph.D. (Cell Biology and Neuroscience/Psychology)
Prudence Talbot, Ph.D.
Raphael Zidovetzki, Ph.D.

Professors Emeriti
Katharine D. Atkinson, Ph.D.
Paul D. Wilson, Ph.D. (Cell Biology and Neuroscience/Psychology)

Associate Professors
Margarita C. Currás-Collazo, Ph.D.
Scott N. Currie, Ph.D.
Maksim Bazhenov, Ph.D.

Assistant Professors
Jeffrey B. Bachant, Ph.D.
Todd Fiacco, Ph.D.
Nicole zur Nieden, Ph.D.
Karine G. Le Roch, Ph.D.
Constance I. Nugent, Ph.D.

Research in the Department of Cell Biology and Neuroscience uses multidisciplinary approaches to understanding basic cellular processes in various tissues, including the nervous system, as well as more integrative levels of analysis, including behavior. Areas of research represented in the department include the following:

- Biophysical properties of excitable membranes
- DNA repair
- Transcriptional regulation
- Mechanisms of toxicity
- Insect development
- Membrane transport
- Mechanisms of mitotic chromosome transmission
- Telomere maintenance
- Synaptic structure and function
- Changes in nervous system with experience