Core Courses: Environmental, Social and Governance Content

200A: Financial Accounting
Instructor: Michelle Yetman

The primary emphasis of this course is to assist you in developing the basic skills required to interpret, analyze and evaluate information contained in published financial statements. The course will introduce a variety of financial reporting topics. Social responsibility is emphasized as students are exposed to ethical dilemmas that they may encounter in the business world. Managerial incentives and opportunities for financial disclosure management (e.g., earnings management) is discussed along with the need for integrity and accountability in reporting systems. Widely publicized cases of misleading and/or fraudulent statements (e.g., WorldCom, Bristol-Myers Squibb) are utilized to highlight these issues. The course also touches on the role of the independent auditors. Finally, the course covers differential accounting standards and the needed adjustments to make meaningful financial comparisons across firms.

201A: Individual and Group Dynamics
Instructor: Kimberly Elsbach

This course covers several topics related to ethics and social responsibility:
“Interpersonal Perception: Biases and Consequences” focuses on bias and discrimination.
“Influence and Power” deals with gender bias and power.
“Organizational Culture and Justice” highlights fair process and the effects of race-based decisions on culture.
“Leadership and Leading Change” examines ethics in leadership.

202A: Markets and The Firm
Instructor: Robert Smiley

Classes on Business & Society, Diversity/Gender/Culture, and Environmental Management examine the decisions of consumers, businesses and government and how these players interact. This course covers a variety of topics in economics, including supply and demand, efficiency, pricing and game theory. We will also cover the use and interpretation of economic data, and the rationale and effects of government policies affecting business. Fundamental concepts such as marginal analysis, opportunity cost, economies of scale and external effects are applied to current examples, in particular in the area of information technology.

203A: Data Analysis for Managers
Instructor: William Rhyne

In the first lecture, we discuss the university policies on cheating and plagiarism. In the second lecture, we use the material from the textbook (Keller 8th edition) to highlight the issue of graphical deception and misuse of statistics in business.
This is an MBA level introductory course in Corporate Finance. We will learn about how firms make investment and financing decisions. We discuss the following topics: corporate governance issues, board structure, executive compensation, agency costs, conflicts of interest between managers and shareholders, the ethics of insider trading (the rationale behind the laws and a description of them), cases on environmental investments (e.g., does it make sense to retrofit an office building with energy efficient modifications).