Business Administration

The mission of the Business Department at Mount Mercy University is to provide students who major within the Department an educational foundation that will help them to achieve their professional aspirations. This is accomplished through the delivery of a curriculum that is challenging and grounded in proven theory and that is relevant and applicable to the modern and dynamic business world. Woven throughout the curriculum are the values of integrity and transparency and a sense of responsibility beyond oneself.

The Business Department offers majors in accounting (BC), actuarial science, finance, healthcare administration (HS), marketing (BK), management (BN), human resource management, and business (Accelerated) and minors in accounting, finance, economics (EC), human resources, and business administration (for non-business majors). While offering students the opportunity for specializing in a particular major, the program maintains a broad base that includes exposure to various phases of business and the use of information technology in a business setting.

Upon graduating, Business majors will have the ability to succeed, for example, in: preparing a comprehensive strategic plan; developing a global business perspective; and identifying and interpreting laws affecting labor in the workplace.

The accounting major prepares students for professional positions in all areas of accounting. Recent graduates are currently employed as staff accountants in CPA firms, financial and management accountants for corporations, controllers for small to medium-sized businesses, financial analysts, accounting managers for larger businesses, and agents for the Internal Revenue Service. The accounting major at Mount Mercy is designed to give students the necessary course work for preparation for all professional exams including the Certified Public Accountant (CPA) and Certified Management Accountant (CMA) exams. Mount Mercy offers a Master of Business Administration degree and has an articulation agreement with the University of lowa's Master of Accountancy program providing attractive options for satisfying the 150-hour requirement for CPA certification in the State of lowa.

Objectives established for students in this major include, among others: organize and process complex financial information; apply knowledge to reach appropriate fact-based decisions; and communicate information effectively and professionally.

The actuarial science major prepares students for a career as an actuary. Actuaries evaluate, measure, and manage risk. This career field is in high demand and is expected to grow at a higher than average rate according to the Bureau of Labor Statistics. The coursework required for this major gives students a well rounded background in mathematics and finance. The curriculum is based on the recommended curriculum of the Society of Actuaries and current course offerings within both the math and business departments. This curriculum will help prepare students for successful completion of the first two actuarial exams – the probability exam and the financial mathematics exam.

The **finance major** prepares students to work in any of the major areas of the field of finance. These areas include commercial banking,

financial planning, investment analysis, corporate financial analysis, investment banking, etc. Many of these areas are expected to grow in demand for the foreseeable future. The coursework required for this major gives students a well rounded background in business and finance. Students will learn core financial skills and how to apply them. They will also learn to think analytically and solve problems in an uncertain environment.

Upon graduating, Finance majors should be able, for example, to: compute the cost of capital for a company and make capital budgeting decisions; make financial forecasts and analyze financial statements; and use metrics to value companies and their stocks.

The healthcare administration major prepares students for professional administration position in all areas of healthcare and healthcare services. Positions in healthcare facilities could include physician's offices and practices, chiropractic clinics, hospital administration, rehabilitation and long-term care facilities. The demand for healthcare professionals and administrators is expected to grow for the foreseeable future. The coursework required for this major provides the students with a well-rounded background in business with a concentration in health services issues including regulation, law, compliance, informatics, and financial issues. Healthcare administration majors are required to do an internship or practicum experience. A long-term care track is available for those students pursuing a long-term care license.

The human resource management major prepares students for professional positions in leadership, as well as those who are interested in a career in the human resources field. The ability to lead and understand an organization's human resources is key to success in today's knowledge based economy. Students will learn to evaluate ethical, social, civic, legal, cultural, and political issues, and how they impact the human resources of an organization. Students will develop effective human resource strategy for innovation in a global environment. Our human resource management major is endorsed by the Society for Human Resource Management (SHRM), based on the guidelines created by the Association to Advance Collegiate Schools of Business (AACSB). Thirteen major content areas prepare students to lead employees in high performance work practices.

Students in this major develop skills and knowledge that enable them, for example, to: identify and interpret laws affecting labor in the workplace; utilize HR metrics to justify employee programs; and demonstrate an understanding of compensation issues.

The **management major** prepares students to lead in a competitive and dynamic business environment. The focus is on developing in students the skills necessary for effective and efficient leadership and management of profit and not-for-profit organizations. The major provides flexibility for students to double major in other business fields including marketing and finance. Minors are also available in economics within the business department and others outside of business. These choices can lead to great career opportunities.

Management majors cultivate specific skills that enable them, for example, to: collaborate with others in analyzing real business cases and developing strategic business plans; correctly identify and employ cognitive motivational theories; and explain the basic management functions in organizations. Management Majors can choose from five Management Tracks: Management, International Management, Operations Management, Sports Management or Sustainability/ Corporate Responsibility. Students may elect to pursue the general

Management degree, or select one of the specific tracks to focus their coursework. Management majors may also take up to three graduate classes that will count toward both their undergraduate degree and a future graduate degree.

Marketing is the functional area of business that deals with the creation, communication and delivery of value to customers. As a **marketing major** students study the core marketing areas of marketing research, consumer behavior and marketing management. Major elective courses allow students to tailor the program to their individual interests. Emphasis is placed on developing communication, creative, analytical and problem solving skills, Students use their marketing knowledge and skills in decision making situations with a goal of developing effective solutions. Internships are encouraged.

Career opportunities for students earning a marketing degree include sales, product/service management, retail management, merchandising, marketing research, and promotions/marketing communications.

This degree prepares students, for example, to: think critically by conducting appropriate research to assess marketing problems, identify market needs and evaluate buying behaviors; identify the link between Mount Mercy University's mission and the study of the discipline; and design and implement effective results-producing marketing plans.

Academic Requirements for all Business Department Majors and Minors

- All majors and minors within the Business Department must achieve a minimum cumulative grade point average of 2.25 in major and minor courses taken at Mount Mercy University. A transfer student must achieve a minimum cumulative grade point average of 2.25 in all major and minor courses, including those transferred in as well as those taken at Mount Mercy University.
- All majors within the Business Department must complete a minimum of 12 semester hours of upper level coursework in their major at Mount Mercy University.
- All minors within the Business Department must complete a minimum of 9 semester hours of upper level coursework in their minor at Mount Mercy University.
- All majors within the Business Department may not minor in Business Administration but may minor in any other Business Department minor outside of their major.

Core Requirements for all Business Majors

BA 203	Principles Of Law	3
BA 250	Technology & Communication In Business	3
BA 270	Business Statistics	3
BA 379	Financial Management	3
BA 435	Senior Sem - Business	3
or BA 436	Applied Business Strategy	
BC 265	Principles Of Accounting I	3
BC 266	Principles Of Accounting II	3
BN 204	Principles Of Management	3
BK 208	Principles Of Marketing	3
EC 251	Macroeconomics Principles	3
EC 252	Microeconomic Principles	3
Select one of the	following:	3

MA 130	Finite Mathematics	
MA 132	Basic Mathematical Modeling	
MA 139	Pre-Calculus	
MA 142	Mathematics Modeling	
MA 160	Business Calculus	
MA 164	Calculus I (Required for Actuarial Science Majors)	
Total Hours		36

See the Graduate section (http://catalog.mtmercy.edu/ archives/2015-16/graduateprograms) of this *Catalog* for more information on Graduate programs offered at Mount Mercy.

Business Administration Minor

BA 203 Principles Of Law BA 250 Technology & Communication In Business BC 202 Accounting: Information for Decisions 4 BK 208 Principles Of Marketing 3 BN 204 Principles Of Management 3 EC 251 Macroeconomics Principles 3 EC 252 Microeconomic Principles 3 Select two of the following: 6 BK 300 Advertising and Creative Campaign Strategies BK 310 Consumer Behavior BA 305 Employment Law and Labor Relations BA 310 Dispute Resolution BA 379 Financial Management BN 304 Human Resource Management BN 340 Management Information Systems BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management Total Hours 28				
BC 202 Accounting: Information for Decisions 4 BK 208 Principles Of Marketing 3 BN 204 Principles Of Management 3 EC 251 Macroeconomics Principles 3 EC 252 Microeconomic Principles 3 Select two of the following: 6 BK 300 Advertising and Creative Campaign Strategies BK 310 Consumer Behavior BA 305 Employment Law and Labor Relations BA 310 Dispute Resolution BA 379 Financial Management BN 304 Human Resource Management BN 340 Management Information Systems BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management		BA 203	Principles Of Law	3
BK 208 Principles Of Marketing 3 BN 204 Principles Of Management 3 EC 251 Macroeconomics Principles 3 EC 252 Microeconomic Principles 3 Select two of the following: 6 BK 300 Advertising and Creative Campaign Strategies BK 310 Consumer Behavior BA 305 Employment Law and Labor Relations BA 310 Dispute Resolution BA 379 Financial Management BN 304 Human Resource Management BN 340 Management Information Systems BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management		BA 250	Technology & Communication In Business	3
BN 204 Principles Of Management 3 EC 251 Macroeconomics Principles 3 EC 252 Microeconomic Principles 3 Select two of the following: 6 BK 300 Advertising and Creative Campaign Strategies BK 310 Consumer Behavior BA 305 Employment Law and Labor Relations BA 310 Dispute Resolution BA 379 Financial Management BN 304 Human Resource Management BN 340 Management Information Systems BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management		BC 202	Accounting: Information for Decisions	4
EC 251 Macroeconomics Principles 3 EC 252 Microeconomic Principles 3 Select two of the following: 6 BK 300 Advertising and Creative Campaign Strategies BK 310 Consumer Behavior BA 305 Employment Law and Labor Relations BA 310 Dispute Resolution BA 379 Financial Management BN 304 Human Resource Management BN 340 Management Information Systems BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management		BK 208	Principles Of Marketing	3
EC 252 Microeconomic Principles 3 Select two of the following: 6 BK 300 Advertising and Creative Campaign Strategies BK 310 Consumer Behavior BA 305 Employment Law and Labor Relations BA 310 Dispute Resolution BA 379 Financial Management BN 304 Human Resource Management BN 340 Management Information Systems BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management		BN 204	Principles Of Management	3
Select two of the following: BK 300 Advertising and Creative Campaign Strategies BK 310 Consumer Behavior BA 305 Employment Law and Labor Relations BA 310 Dispute Resolution BA 379 Financial Management BN 304 Human Resource Management BN 340 Management Information Systems BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management		EC 251	Macroeconomics Principles	3
BK 300 Advertising and Creative Campaign Strategies BK 310 Consumer Behavior BA 305 Employment Law and Labor Relations BA 310 Dispute Resolution BA 379 Financial Management BN 304 Human Resource Management BN 340 Management Information Systems BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management		EC 252	Microeconomic Principles	3
BK 310 Consumer Behavior BA 305 Employment Law and Labor Relations BA 310 Dispute Resolution BA 379 Financial Management BN 304 Human Resource Management BN 340 Management Information Systems BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management		Select two of the	following:	6
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BA 310 Dispute Resolution BA 379 Financial Management BN 304 Human Resource Management BN 340 Management Information Systems BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management		BK 310	Consumer Behavior	
BA 379 Financial Management BN 304 Human Resource Management BN 340 Management Information Systems BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management		BA 305	Employment Law and Labor Relations	
BN 304 Human Resource Management BN 340 Management Information Systems BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management		BA 310	Dispute Resolution	
BN 340 Management Information Systems BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management		BA 379	Financial Management	
BN 350 International Management BN 380 Organizational Behavior BN 384 Strategic Management		BN 304	Human Resource Management	
BN 380 Organizational Behavior BN 384 Strategic Management		BN 340	Management Information Systems	
BN 384 Strategic Management		BN 350	International Management	
		BN 380	Organizational Behavior	
Total Hours 28		BN 384	Strategic Management	
	Total Hours			28

This minor is available to non-business majors only.

BA Courses

BA 101 Business 101: 1 semester hour

In preparation for their entry into the business department, students will explore skills necessary for success in the business world. They will explore all the business majors offered here so students gain an overall understanding of careers and courses of different majors and minors. This course will define professionalism and employer expectations. They will write two business orientated communications: email and two-page research project using APA. They will write a resume for an internship and prepare an elevator speech. They will explore the skills of teamwork, goal setting, assertive communication, and time management necessary to establish success in college and in the business environment. There will be a brief overview of all business department majors and associated careers, presented by the major coordinator, as well as introduction to business clubs, organizations, and Mount Mercy University volunteer missions.

BA 203 Principles Of Law: 3 semester hours

This course provides a broad look at the American legal system. It includes a discussion of legal reasoning, the structure of the legal system, and several substantive areas of the law that are general practical interest. These specific topics include contracts, torts, administrative law, and agency law. Prerequisite: sophomore standing.

BA 240 Personal Financial Planning: 3 semester hours

This course examines basic financial skills which each of us must develop over our lifetime. Personal financial statements, calculating net worth, cash management tools, wise use of credit, and managing credit card debt are explored first. Also included is an overview of the federal tax system, tips to minimize the "tax bite", tax-deferred savings plans (IRA's and 401K's) and personal investing strategies for stocks, bonds, and mutual funds. In addition, topics will include the benefits of home ownership (tax savings and appreciation), use of escrow accounts, the benefits of mortgage and home equity debt, and the services a real estate broker can provide. The course also explores a variety of insurance products available (term life, permanent life, auto, medical), social security and retirement benefits, the basic provisions of a will, the use of trusts, and how to minimize gift/estate/inheritance taxes. The course may not be applied to any major or minor within the Business Administration Division.

BA 250 Technology & Communication In Business: 3 semester hours

In this course, students will study technology, research and communication as it relates to the business environment. Students will be expected to demonstrate proficiency in the use of computer software including word processing, spreadsheet, database and presentation. In addition, students will be required to complete a research paper using a specified format and to make a professional presentation using presentation software (i.e. PowerPoint). Research using the Internet will be required. The various communication skills required of professionals in the business area will also be studied. This includes, but is not limited to, e-mail, team building, conducting a meeting and cooperative problem solving. This course is required of all business majors at Mount Mercy and must be taken at Mount Mercy. Prerequisites: Completion of the speech and freshman writing core curriculum requirements. Four-year Mount Mercy students take BA 250 during their sophomore year. All transfer students take BA 250 in their first semester at Mount Mercy or in the sophomore year if a freshman transfer.

BA 270 Business Statistics: 3 semester hours

This course studies descriptive and inferential statistics with an emphasis on business applications. Topics include: measures of central tendency, measures of dispersion, probability and probability distributions, confidence intervals, hypotheses testing, and an introduction to correlation and regression. Prerequisites: one year of high school algebra or MA 008 or departmental approval.

BA 300 Entrepreneurship: 3 semester hours

This course will teach students how to start and run their own business. Students will learn what constitutes an attractive investment opportunity, where to go for financing, how to keep accurate accounting records, and how to comply with state and federal tax laws. They will also learn about management, law, marketing, etc. Individual business owners will be utilized as speakers in the class. There will be a group project in which students will be required to develop a business plan. Prerequisites: BC 265, BC 266, BN 204, and BK 208.

BA 305 Employment Law and Labor Relations: 3 semester hours

This is a survey course that looks at the history and development of employment law in the United States. We will look closely at the current legal issues found in case law, statutory law and regulations. We will also study the labor relations and collective bargaining system addressing issues such as wages, benefits and grievance procedures. Formerly BA 205. Prerequisite: BA 203.

BA 310 Dispute Resolution: 3 semester hours

Conflict is a fact of life. How we resolve our differences with our friends, neighbors, bosses, employees, customers, government, spouse and children makes a difference. In this course we will look at the techniques of principled negotiation that will help reach a wise agreement that satisfies all parties. We will also discuss other dispute resolution processes such as litigation, mediation, and arbitration. Classes will include role-plays and group projects to practice the techniques studied. Formerly BA 210. Prerequisite: BA 203.

BA 320 Applied Financial Reporting: 3 semester hours

This course will teach students how to analyze financial statements in detail. The financial statements will be approached from the users' perspective rather than the preparers' perspective. The course will combine the case approach with the lecture approach so students can apply the concepts learned to real businesses. Prerequisites: BC 265 and BC 266.

BA 344 Investments: 3 semester hours

This course teaches students about a broad range of investment opportunities as well as how to analyze those opportunities. These opportunities are discussed in conjunction with investment goals. Additionally the course teaches students about various securities valuation techniques. Prerequisites: BC 265 and BC 266.

BA 350 Risk Management: 3 semester hours

This course involves an overview of the managerial and administrative processes designed to minimize loss and the impact on the organization. This includes general liability, product liability, property damage, and worker's compensation. In this course students also examine methods used to evaluate both business and personal risk with particular emphasis on which methods can be used to minimize such risk in a cost-effective manner. Prerequisite: sophomore standing.

BA 360 Securities Analysis: 3 semester hours

This course is intended to be a follow-up course to the Investments course. This course will involve a very hands-on approach to valuing entire entities. Students will learn how to assess the prospects and the risk of a company and they will learn to value companies using a variety of approaches such as discounted cash flow analysis and various valuation metrics. Prerequisite: BA 344.

BA 370 Quantitative Methods For Business: 3 semester hours

This course will expand on the material covered in the introductory course and introduce the topics of multiple regression and correlation, nonparametric methods of analysis, index numbers, time series analysis, decision making under uncertainty, and statistical quality control. Prerequisite: BA 270.

BA 373 Sports Law: 3 semester hours

This course focuses on covering topics of professional and non-professional sports law issues. It includes a focus on the regulatory nature of domestic and international sport to include interscholastic, intercollegiate and Olympic sports. Integrated topics will include governing bodies such as the NAIA, NCAA and professional level regulations related to the use of agents, gender-related issues surrounding Title IX, testing for performance enhancing drugs, labor unions and current topics in sporting law. Prerequisite: BA 203.

BA 375 Financing Sports Organizations: 3 semester hours

This course builds upon courses in finance and accounting with application to the financial management of a sporting organization related. This includes refining skills in fiduciary responsibility while covering topics in financial analysis, business analytics, environmental/economic scanning, and taxation to help in managing decisions. Prerequisite: BC 265 and BC 266.

BA 379 Financial Management: 3 semester hours

This is a decision-oriented course that emphasizes maximization of shareholder wealth. It includes a study of such concepts as cash flow, ratio analysis, financial forecasting, leverage, the time value of money, the capital budgeting process, and securities valuation. Prerequisites: BC 265 and BC 266.

BA 420 Cases In Finance: 3 semester hours

This course will teach students how to analyze financial cases. The case method of instruction simulates the "real world" by exposing students to actual situations where financial decisions must be made. Students must use their prior knowledge of finance and common sense to arrive at recommendations for each case. This process should enable students to sharpen their technical finance skills and enhance their ability to use subjective judgment in decision-making. Prerequisite: BA 344 and BA 379.

BA 425 Finance Internship: 3 semester hours

Students may take advantage of internship opportunities which become available in the field of finance. These internships include off-campus supervision at local businesses and periodic conferences with the on-campus instructor. The on-campus instructor will determine any further requirements on an individual basis. (Maximum of one semester credit for each 3 hours per week for the semester spent at an outside company up to a maximum of 6 semester hours).

BA 430 Selected Topics in Business: 3 semester hours

This course includes an examination of major issues or topics in business. Course content and subtitle will vary. The course may be repeated with consent of the instructor.

BA 435 Senior Sem - Business: 3 semester hours

Capstone course designed to integrate knowledge of marketing, finance, economics, management, and accounting to be applied to various types of business and institutional situations. The method of instruction includes case studies, class discussion and readings. Prerequisites: BA 250, BA 379, BK 208, BN 204 and senior standing.

BA 436 Applied Business Strategy: 3 semester hours

This is a capstone course designed to assist the student to integrate and apply knowledge of marketing, finance, economics, management, and accounting in the student's field of interest. Students will develop strategic plans using theoretical and actual case studies. This course is the required capstone course in the Business major in the Advance program. Prerequisites: BN 204, BK 208, BA 379.

BA 445 Business Administration Independent Study: 3 semester hours

If a student wishes to do individual study and/or research of a particular topic, he/she should contact the appropriate member of the department as a supervising instructor, as well as register through and obtain consent of his/her advisor.

BC Courses

BC 202 Accounting: Information for Decisions: 4 semester hours

This course provides a fundamental knowledge of accounting for individuals who do not expect to become practicing accountants but who need a basic understanding of accounting concepts. This course will emphasize accounting as a communication system involving analysis and interpretation of data. Accounting concepts will be covered as they relate to the user of financial information rather than a preparer's perspective. Emphasis will be placed on the use of accounting information for both financial and managerial decisions. Prerequisite: none.

BC 265 Principles Of Accounting I: 3 semester hours

This first course in accounting provides and introduction to the elements of financial accounting including the accounting cycle and the four basic financial statements-the balance sheet, the income statement, the statement of owner's equity, and the statement of cash flows. The various asset accounts-cash, accounts receivable, inventories, and property, plant, and equipment, will be studied in depth. Accounting for payables and other current liabilities also will be explored. Students should possess basic algebra skills. Prerequisite: None.

BC 266 Principles Of Accounting II: 3 semester hours

This course is a continuation of BC 265 and includes further study of financial accounting along with an introduction to management accounting. Financial accounting topics include: partnership accounting, stockholder's equity, long term investments, bonds payable, the time value of money, the statement of cash flows and basic financial statement analysis. The introduction to management accounting includes the following topics: financial statements specific to a manufacturing concern, cost allocation, product costing including job order and process costing, cost-volume-prophet analysis and budgeting. Prerequisite: BC 265.

BC 315 Cost Accounting: 3 semester hours

The interpretation and use of accounting information for management planning, coordination and control with emphasis on cost analysis in problem solving and decision making are covered in this course. Topics include: product costing systems, cost behavior, budgeting, standard costs, and control of decentralized operations, this course also explores relevant costs for decision-making, capital budgeting, and the tax effects of investment decisions. Prerequisite: BC 266.

BC 316 Advanced Cost Accounting: 3 semester hours

This course covers a study of accounting for inventory valuation and income determination. Topics include process costing, spoilage, joint products, by-products, cost allocation schemes, and inventory management tools. The course also explores regression analysis, learning curves, linear programming, proration of variances, and decision-making under uncertainty. Prerequisite: BC 315.

BC 325 Intermediate Accounting I: 3 semester hours

This course begins the rigorous coverage of generally accepted accounting principles as they relate to financial accounting. There will be a quick review of the accounting cycle, the format of the financial statements and the time value of money. This will be followed by in depth coverage of accounting for cash, accounts receivable, notes receivable, inventories, property, plant and equipment, and current liabilities. Students will be expected to complete at least for complex spreadsheet assignments. Students will also be expected to participate in a few activities outside of class. Prerequisite: BC 266.

BC 326 Intermediate Accounting II: 3 semester hours

As a continuation of BC 325, this course includes an in-depth study of bonds payable, notes payable, long term investments and stockholder's equity, including earnings per share calculations. In addition, issues related to revenue recognition will be covered along with accounting for pensions, capital leases and income taxes. The statement of cash flows will be examined in detail. Students will be expected to complete at least core complex spreadsheet assignments. Students will also be expected to participate in a few activities outside of class. Prerequisite: BC 325.

BC 330 Government & Not-for-Profit Accounting: 3 semester hours

This course involves the study of accounting for logical government units, health care organizations and not-for-profit entities. Other topics include budgeting and performance analysis for governmental and not-for-profit entities and the regulation of not-for-prophet entities. Students will complete a comprehensive computerized practice set. In addition each student will be required to complete a final project on a local government or not-for-prophet entity including an oral presentation about the entity. This course should be of particular interest to students who are planning to work in the government or non-prophet sector and for those preparing for the CPA exam. Prerequisite: BC 266.

BC 425 Accounting Internship: 3 semester hours

Students may take advantage of internship opportunities, which become available in the area of accounting. These internships include off-campus supervision at local business and periodic conferences with the on-campus instructor. The on-campus instructor will determine any further requirements on an individual basis. (Maximum of one semester credit for each three hours per week for the semester spent at and outside agency up to a maximum of six semester hours).

BC 440 Auditing Principles and Practices: 3 semester hours

This is a study of the audit function primarily from the independent CPA viewpoint. Emphasis is upon auditing standards, preparation of audit working papers, and the final audit report. Topics include internal control structure study and evaluation, audit sampling, auditing transaction cycles, tests of controls, substantive tests, Sarbanes-Oxley financial reporting and audition requirements and subsequent events responsibility. Prerequisite: BC 326.

BC 441 Advanced Auditing: 3 semester hours

This course covers an in-depth analysis of advanced topics in auditing with special attention to professional standards, the role of the technology in auditing, and current auditing topics. Additional topics include: quality standards, variables sampling, special audit reports, non-audit services, professional ethics and auditor's legal liability. This course is designed to supplement a student's preparation for the auditing and law content of the CPA exam. Prerequisite: BC 440.

BC 442 Tax Accounting: 3 semester hours

This course involves the study of basic concepts and theory of the federal income taxation applicable to individuals and sole proprietorships. Topics include: The elements of gross income, exclusions, deductions from income, capital gains and losses, passive losses, tax free exchanges, depreciation and the sale of assets used in trade or business (including depreciation recapture). Students will complete a basic tax research memo, a complex individual income tax return by hand and a second individual income tax return using computerized tax return preparation software. Prerequisite: BC 266.

BC 443 Advanced Tax Accounting: 3 semester hours

This course involves an in-depth study of the tax laws applicable to corporations, partnerships, "S" corporations, estates, and trusts. Topics include: corporate formation and taxation, "S" corporation considerations, and gift and estate taxation. In addition, tax planning opportunities and additional areas of tax research will be covered. Prerequisite: BC 442.

BC 444 Advanced Accounting: 3 semester hours

This course includes a study of partnerships, business combination, consolidated financial statements, accounting for foreign currency transactions, and conversion of foreign financial statements. It also includes an introduction to governmental and nonprofit accounting. Prerequisite: BC 326.

BC 445 Independent Study: 3 semester hours

If a student wishes to do individual study and/or research of a particular topic, he/she should contact the appropriate member of the department as supervising instructor, as well as register through and obtain consent of his/her advisor.

BK Courses

BK 208 Principles Of Marketing: 3 semester hours

As a general introduction to the ever expanding field of marketing, students study how professionals anticipate consumer needs that guide the organization to develop appropriate strategies. Examining how marketers add value to a company, students will learn that a thorough analysis of the marketing environment includes anticipating and evaluating buyer behaviors while helping the firm recognize key marketing decision areas to develop successful strategies.

BK 300 Advertising and Creative Campaign Strategies: 3 semester hours

This course examines advertising and marketing communications as a creative process. Exploration of mass mediums and interpersonal communication processes and the role they play in an integrated marketing communications program is critical to developing one clear unified voice and image. The study of creative application and its implementation across a continually evolving spectrum is explored. Prerequisite: BK 208.

BK 301 Product, Brand and Category Management: 3 semester

This course evaluates the role of the product manager from new product idea generation, to product research and development, to market need assessment, to the role and implementation of test marketing, while evaluating product success and/or failure through the stages of introduction, growth, maturity, and decline. An indepth study of branding strategy and its role in product and service sales is examined along with the growth and importance of category management. Prerequisite: BK 208.

BK 305 Professional Selling: 3 semester hours

This course is designed to provide students with a basic understanding of the selling function and its vital role in organizations. Students will learn that a systematic approach to satisfying customer needs and solving problems is the goal to achieve mutually beneficial long-term partnerships. Exposure to a variety of sales professionals and the environments in which they exist helps students understand the challenges found in this wide ranging field. Prerequisite: BK 208.

BK 310 Consumer Behavior: 3 semester hours

This course examines the theoretical and applied dimensions of consumer behavior and how these principles impact marketing strategy. A comprehensive study of the consumer decision-making process and the variables that affect it including memory, learning, perception, lifestyles, culture, groups and attitudes is explored. Additional emphasis is placed on the application of consumer behavioral concepts and their impact on marketing decision-making. Pre-requisite: BK 208.

BK 311 International Marketing: 3 semester hours

This course focuses on the marketing management problems, techniques and strategies necessary to apply the marketing concept to the world market place. The necessity of understanding the impact of a country's culture and environment on a marketing program is emphasized as well as the challenges of competing in markets of varying cultures. Prerequisite: BK 208.

BK 321 Market Research: 3 semester hours

This course examines marketing research methodology and the function of gathering information as a management tool to aid decision-making. Included is the study of primary and secondary data sources, focus groups, surveys, experiments, and observations. The course also addresses the problems inherent in sampling, data collection, analysis, and the preparation of comprehensive reporting. Prerequisites: BK 208 and BA 270, and senior standing.

BK 331 Retail Management: 3 semester hours

This course studies the important economic aspects of retail business and its vital role in the distribution of goods and services. Emphasis is placed on strategy, planning and development for a retail operation. As alternative purchasing opportunities continue to emerge, success is largely dependent on sound marketing, selling, and customer service principles. Prerequisites: BK 208 and BC 265.

BK 340 Contemporary Topics In Marketing: 3 semester hours

This course includes an examination of major issues or topics in business specific to the study of marketing. Course content and subtitle will vary and are reflective of current trends found in the discipline. Topics include Big Data, Social Media and Analytics; Mad Men; and Tradeshow and Event Planning. Prerequisite: BK 208.

BK 378 Sports Marketing and Promotion: 3 semester hours

This course focuses on building a foundation of sports marketing through print and social media channels. Additional topics include integrating a marketing plan including market research, corporate sponsorships/partnerships, team branding and advertisements. Students will also examine the impact of customer/fan acquisition and retention in the form of customer focused programming and analytics to drive marketing. Prerequisite: BK 208.

BK 421 Marketing Internship: 3 semester hours

Students may take advantage of internship opportunities to broaden their educational experience and gain professionalism in the evolving field of marketing. These opportunities include off-campus placement with marketing professionals. Partnered with an on-campus instructor, and the on-site professional, candidates apply theory learned in the classroom to real world experience. A maximum of three credit hours will be allowed with one credit earned for every 40 hours of on-site experience. Prerequisite: BK 208.

BK 431 Marketing Management: 3 semester hours

This course focuses on the major decisions facing marketing managers when developing a marketing plan and carrying out the marketing process inside organizations. These decisions include researching and analyzing market opportunities, identifying and selecting target markets, and developing sound marketing strategies. An experience-based opportunity requiring tactical and strategic decision-making enables students to directly apply theory learned in the classroom to a real-world opportunity. Prerequisites BA 250, BK 208, BK 310, BK 321, senior standing and should follow BK 321.

BN Courses

BN 204 Principles Of Management: 3 semester hours

This course includes a systematic examination of the following four functions and processes within an enterprise: Planning - development of objectives and plans; Organizing - structuring work relationships; Leading - activating coordinated efforts; Controlling - measuring progress and taking corrective action. The course emphasizes an overall framework for effective integration of the distinct processes.

BN 230 Foundations of Servant Leadership: 3 semester hours
Foundations of Servant Leadership will introduce students to the
concept of Servant Leadership as originally described by Robert
Greenleaf in his seminal work, The Servant as Leader (1970). Servant
Leadership begins with an altruistic calling, and while along the
path of self-discovery, a conscious choice to lead others in order to
achieve results by bringing out the best in people to contribute to
the greater good of our society with their time, talent and treasure.
Servant Leadership is an emergent leadership style that has spawned
academic research and inspired practical application across industry
to improve organizations and communities. Students will begin to
examine current Servant Leadership literature, explore their own
leadership values/style and engage with the Critical Concerns outlined
by the Sisters of Mercy. Students will participate in service, followed by
service learning which will lead to Servant Leadership.

BN 304 Human Resource Management: 3 semester hours

This course includes a study of the place and function of the human resource management department in business and industry. Topics include equal opportunity programs, employment planning, recruitment, selection, performance evaluation, and compensation. Also included are training/development, safety/health and work scheduling. Prerequisite BN 204.

BN 340 Management Information Systems: 3 semester hours

This course addresses the ongoing process of gathering, storing, and retrieving the information that managers need to make immediate business decisions and to prepare long-term business plans. The concepts learned in this course apply to may functional areas including finance, marketing, manufacturing, production, and human resources. Topics include operational, tactical, and strategic decision making as well as design, analysis, and implementation of management information systems. Prerequisites BN 204 and BA 250.

BN 350 International Management: 3 semester hours

Organizations today are competing in a global marketplace that poses new challenges for managers. It is crucial that students of management be knowledgeable about the international dimensions that affect al businesses. This course will study the development of appropriate strategies for multinational companies. The environment and cultural context for international management will be examined along with worldwide developments. Prerequisites: BN 204 and Junior standing or approval of instructor.

BN 360 Business & Society: 3 semester hours

Business exists and business people work in and environment that includes relationships with other institutions such as government, public interest groups, and unions as well as with the individuals who are customers, workers, and fellow citizens. In this course these relationships and responsibilities to society as a whole and individual ethics are explored. Prerequisites: BN 204 and EC 251.

BN 364 Production & Operations Management: 3 semester hours

This course will provide students with and introduction to the field of production and operations management. It will cover both manufacturing and service organizations with a balanced overview of quantitative and qualitative material. Particular emphasis will be placed on the subject of quality and its impact on the competitive position of goods and services in the domestic and world markets. Prerequisites BA 270 and BN 204.

BN 370 Advanced Topics in Management Information Systems: 3 semester hours

This course is an advanced study of contemporary and emerging management information systems issues. Students will examine and focus on the strategic impact and competitive advantage of information technologies on the business (for profit and nonprofit) environment. Students will develop a firm understanding of the strategic, tactical, technical and management issues surrounding both consumer ecommerce and business-to-business systems, and explore emerging issues related to supply chain management, business process reengineering, enterprise resource planning, and internet privacy and security. Prerequisite: BN 340.

BN 377 Project Management: 3 semester hours

This course is an introductory study of contemporary project management practices and issues designed for juniors or seniors. Students will examine the strategic value and competitive advantage of project management in the business environment. Students will gain a first-hand understanding of initiating, planning, executing, controlling and closing out a project. Students will develop an understanding of the strategic, tactical, technical and management issues of project management. Emerging issues related to critical chain scheduling, parametric cost estimation, and PM licensure are also reviewed. Lectures will be derived from Project Management Institute's (PMI) Project Management Body of Knowledge (PMBOK1) and the assigned textbook. Prerequisites: BN 204 and BA 250.

BN 380 Organizational Behavior: 3 semester hours

This course examines human behavior in the work environment at the individual and group levels. Emphasis areas include: group behavior/dynamics, theories for motivation, leadership, decision making process, corporate culture, organizational behavior in the global setting and values and attitudes affecting work behavior. Prerequisites: BN 204 and junior standing.

BN 382 Corporate Social Responsibility: 3 semester hours

In this course students will examine concepts of the triple bottom line (people, planet, profit) and corporate social responsibility. Students will explore the fundamental psychological, cultural, ethical, and economic sustainability issues affecting an increasingly broad range of global stakeholders. Students will study how and why leaders deploy sustainability efforts such as sustainable innovation, making work life sustainable for the workforce, engaging to solve local and global sustainability challenges, and responding to global issues relating to outsourcing, poverty, and human rights. Topics will include how companies are using supply chain and quality management, capacity planning and forecasting, as well as systems thinking to make significant gains; and how communities are responding to the increasing concerns about sustainability through programs like Blue Zones, regulation, and a push toward localization. Prerequisite: Sophomore Standing.

BN 384 Strategic Management: 3 semester hours

This course includes a study and application of the formulation, implementation, evaluation and control of corporate strategies. Lecture, discussion, and case analysis will be used in applying the strategic management concepts. Prerequisites: BA 250, BN 204, BK 208, BA 379, and junior standing.

BN 386 Compensation, Benefits, and Evaluations: 3 semester hours

This course covers the fundamental concepts of compensation theory and application related to hiring, growing, and retaining organizational talent. Other areas of focus include government, legal, and union influences; job analysis and evaluation, building and maintaining compensation and benefit structures, and effectively evaluating employee performance. Students will gain an understanding of how to assess reward systems for equity and cost effectiveness; as well as how to access and diagnose compensation management issues and develop appropriate solutions. Prerequisites: BN 204 and BN 304.

BN 392 Advanced Topics in Human Resource Management: 3 semester hours

This course is an advance topics study of contemporary HRM practices and issues designed for juniors or seniors. Students will examine the strategic value and competitive advantage of HRM in the business environment. Students will gain a first-hand understanding of the assumption that all managers are accountable to their organizations in terms of the impact of their HRM activities, and they are expected to add value by leading their employees ethically and effectively. This course includes hands-on application of the learning theories, principles, and methods involved in all phases of employment in an increasingly knowledge-based and global work environment. Topic focus will include the best people-centered practices of high performing organizations, the personal and cultural implications of mergers and acquisitions, and how to develop sustainable workforce practices for the future. Prerequisites: BN 204 and BN 304.

BN 424 Management Internship: 3 semester hours

Students may take advantage of internship opportunities that become available in the area of management. These internships include off-campus supervision at local establishments and periodic conferences with the on-campus instructor. The on-campus instructor will determine any further requirements on an individual basis. (Maximum of one semester credit for each three hours per week for a semester spent at an outside agency up to a maximum of six semester hours).

BN 425 Human Resource Internship: 3 semester hours

Students may take advantage of internship opportunities in the area of Human Resource. These internships include periodic conferences with the instructor. The instructor will require that students submit a paper summarizing their activities as well as their learning outcomes upon completion of the internship experience. (Maximum of 1 semester hour of credit for each 40 hours worked up to a maximum of 6 semester hours).

EC Courses

EC 230 Humanistic Economics: 3 semester hours

Initially this course will focus on an elaboration of humanistic economic principles by describing an economy based on needs, material and otherwise how humanistic ideas differ from the orthodox: an economy based on wants. The remainder of the course will then explore some current attempts at outlining economic systems that are neither exclusively free market or centrally planned; these will be presented and evaluated in terms of humanistic principles.

EC 251 Macroeconomics Principles: 3 semester hours

An introduction to the study of economics along with some facts about the U.S. economic system; theoretical analysis of the determination of total output employment and price levels; use of monetary and fiscal policy weapons to influence economic activity, money and the banking system; economic growth and development; and international finance. Prerequisite: sophomore standing or First Year Honor Student.

EC 252 Microeconomic Principles: 3 semester hours

An analysis of the market system as it determines prices, output and employment of the individual products and resources, application of market theory to some current domestic economic issues and international trade. While not an absolute prerequisite, EC 251 is normally taken before EC 252. Prerequisite: sophomore standing or First Year Honor Student.

EC 366 Money and Banking: 3 semester hours

A study of the nature of money, role of banks and the central bank in the economy, central bank control of the supply of money, effect of money on the economy, Monetarist vs. Keynesian views on monetary and fiscal policies, and the role of money in international finance. This course will emphasize financial markets and monetary policy, not bank operation and management. Prerequisites: EC 251 and EC 252.

EC 376 International Economics: 3 semester hours

The course offers an introduction to the theory and practice of international trade and finance. It will evaluate the principle of comparative advantage of nations. Students will learn about International Trade Barriers, Trade Zones (such as NAFTA and the EU). Trade Agreements, The Balance of Payment and The Balance of Trade. The course will discuss the U.S. trade policy in light of the Free Trade VS Protectionism argument. The role of international trade institutions such as the IMF, WTO and foreign exchange markets will be evaluated. The course will discuss globalization and its impacts on Labor markets, Income Distribution, The Environment, and consumers, in the U.S. and abroad. Prerequisite: EC 251.

EC 445 Independent Study: 3 semester hours

The student will select a topic of interest for in-depth, individual study or research under the instructor's supervision. Prerequisites: EC 251 and EC 252, junior standing and consent of the instructor.