

Business & Economics

The Whitworth School of Business is comprised of the following programs: the undergraduate department of business & economics' bachelor of business administration (BBA) program with concentrations in accounting, management, economics, finance and marketing, as well as undergraduate minors in general business, accounting and leadership; the business management program for the adult learner seeking a baccalaureate degree offered in conjunction with the Whitworth School of Continuing Studies; and the master of business administration (MBA), master of business leadership (MBL), and master of science in financial planning (MSFP) graduate programs.

The Whitworth School of Business provides an education of mind and heart in the liberal arts tradition based on Christian principles. We develop adept professionals engaged with their communities through a curriculum emphasizing faith and learning, critical thinking, communication, and global awareness.

To accomplish this purpose, the Whitworth School of Business...

1. Recruits and retains diverse faculty and staff committed to Christian principles (the WSB believes that teaching excellence, research, and practical experience are essential dimensions of the learning experience and education process).
2. Conducts research and other professional engagement to inform our teaching that is of interest to scholars, students, and/or organizations.
3. Fosters and maintains a learning environment that emphasizes the following elements:
 - The integration of Christian faith and learning including the reflective lens of ethical principles in business.
 - Critical thinking and application of theory/knowledge of essential business and economic concepts.
 - Content emphasizing effective written and oral communication skills that help students/graduates function professionally and responsibly.
 - Forming knowledgeable students in the complexities of global markets.

School of Business Residency Policy:

The Whitworth School of Business requires that students complete at least 50 percent of all upper-division core business courses and at least 50 percent of their concentration-requirement courses at Whitworth University.

Double-Count Policy:

Students who pursue more than one BBA concentration cannot double-count a course toward multiple concentration requirements except in the following specific situation:

1. BU 377 Financial Statement Analysis can count toward both the accounting and finance concentrations.

Students who add the accounting minor to another BBA concentration cannot double-count a course toward multiple requirements except in one of the following specific situations:

1. BU 377 Financial Statement Analysis can count toward the finance concentration **and** as an elective course toward the accounting minor.

OR

- 2.

Any **ONE** accounting minor elective course can also count toward the nine credits required for the BBA business core electives.

For students who add the leadership minor to a BBA concentration:

1. Any **ONE** leadership minor elective course can also count toward the nine credits required for the BBA business core electives.

"Double-count" means one course fulfills two different program requirements. Students will not receive a double number of credits.

Business Management Degree Program:

For program and course description information, see Undergraduate Adult Degree Programs (http://catalog.whitworth.edu/undergraduate_school_of_continuing_studies/organizational_management/#managementandaccounting).

Prerequisites for all Department of Business & Economics Concentrations

A grade of “C” or better is required for the prerequisites listed below.

1. Prior to the sophomore year:

CS 125	Business Information Systems	3
Requirement for Economics or Finance concentrations.		4
One of the following:		
MA 158	Calculus for Social Sciences	
MA 171	Calculus I	
Requirement for concentrations other than Economics or Finance.		4
One of the following:		
MA 108	Finite Mathematics for Social Sciences	
MA 150	Pre-Calculus	
MA 158	Calculus for Social Sciences	
MA 171	Calculus I	

2. Prior to, or during, the junior year:

MA 256	Elementary Probability and Statistics	3
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Business Core Requirements (45)

BU 218	Marketing	3
BU 230	Financial Accounting and Analysis	3
BU 231	Managerial Accounting	3
BU 240	Business Law	3
BU 274	Principles of Management	3
BU 302	Social and Ethical Issues in Business	3
BU 311W	Principles of International Business	3
BU 357	Financial Management	3
BU 410	Business Strategy Capstone	3
EC 210	Principles of Microeconomics	3
EC 211	Principles of Macroeconomics	3
EL 211	Introduction to Professional Writing	3
or EL 211H	Introduction to Professional Writing	

Nine credits of any combination of Business Core Electives		9
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Electives can be any combination of additional BU or EC prefixed courses including internships (excluding teaching assistant credits), Whitworth-led study-abroad programs (outside of the U.S.), World Languages & Cultures courses at 200 level or above (excluding American Sign Language), or any one course from the Approved Interdisciplinary Electives list.

Note: The following global and/or experiential courses are highly encouraged for Business Core Electives:

Whitworth-led study-abroad programs or additional foreign language coursework

BU 338	Voluntary Income Tax	
BU 406	Business Planning and Entrepreneurship	
BU 490	Internship	

Note: A student declared under one of the listed concentrations can take a required course for a different concentration toward their Business Core Elective as long as the prerequisites are met. Students may not use the same course as an elective and as a required course should they decide to change concentrations.

Note: For students declaring more than one BBA concentration, there may be scheduling conflicts we are unable to adjust. The WSB does not guarantee accommodations for multiple concentrations. Students would therefore be advised to focus on their primary BBA concentration to complete degree requirements within the desired 4-year timeframe.

Requirements for Accounting Concentration, BBA (69)

Business Core Requirements		45
BU 332	Cost Accounting	3
BU 333	Accounting Systems and Theory	3
BU 334	Intermediate Accounting I	4
BU 335	Intermediate Accounting II	4
BU 336	Introduction to Taxation	4
BU 466	Principles of Auditing	3
One of the following:		3
BU 320	Fraud Examination	
BU 377	Financial Statement Analysis	
BU 434	Advanced Accounting I	
BU 435	Governmental and Not-For-Profit Accounting	
BU 436	Advanced Taxation	

Requirements for Management Concentration, BBA (57)

Business Core Requirements		45
BU 373	Human Resource Management	3
BU 376	Global Operation/Supply Chain Management	3
BU 425	Organizational Behavior	3
Any one of the following:		3
BU 348	Business Analytics	
BU 365	Management Information Systems	
BU 402	International Management	
BU 463	Project Management	
One other upper-division business course approved by advisor and department chair.		

Requirements for Economics Concentration, BBA (57)

Business Core Requirements		45
EC 320	Intermediate Microeconomic Analysis	3
EC 321	Intermediate Macroeconomic Analysis	3
EC 402	Econometrics	3
EC 416	International Trade and Finance	3

Requirements for Marketing Concentration, BBA (57)

Business Core Requirements		45
BU 343	Market Research	3
BU 301	Consumer Behavior	3
BU 448	Integrated Marketing Communication	3
BU 489	Marketing Strategy	3

Requirements for Finance Concentration, BBA (60)

Business Core Requirements		45
BU 367	Fundamentals of Investing	3
BU 377	Financial Statement Analysis	3
BU 387	Financial Institutions & Markets	3
BU 467	Advanced International Corporate Finance	3
BU 477	FORAD: Multi-National Finance	3

Business & Economics Minors

Requirements for an Accounting Minor (20)

(Note: Accounting minors require the prerequisites listed under "Prerequisites for all Department of Business & Economics Concentrations").

BU 230	Financial Accounting and Analysis	3
BU 231	Managerial Accounting	3
BU 334	Intermediate Accounting I	4
BU 336	Introduction to Taxation	4

Two of the following electives: 6

BU 320	Fraud Examination	
BU 332	Cost Accounting	
BU 333	Accounting Systems and Theory	
BU 335	Intermediate Accounting II	
BU 377	Financial Statement Analysis	
BU 436	Advanced Taxation	

Requirements for a General Business Minor (22)

One of the following math prerequisites: 4

MA 108	Finite Mathematics for Social Sciences	
MA 150	Pre-Calculus	
MA 158	Calculus for Social Sciences	
MA 171	Calculus I	

BU 218	Marketing	3
BU 230	Financial Accounting and Analysis	3
EC 210	Principles of Microeconomics	3

At least 9 credit hours from the following: 9

BU 231	Managerial Accounting *	
BU 240	Business Law	
BU 274	Principles of Management	
BU 357	Financial Management *	
EC 211	Principles of Macroeconomics *	

One business elective: Students may select any other BU or EC course (3 credits or more), but all required prerequisites for that course must be met unless otherwise approved by department chair.

* Indicates course recommendations for students intending to pursue a Master of Business Administration (MBA) or Master of Business Leadership (MBL) degree. MA 256 Statistics & Probability also recommended for students intending to pursue an MBA or MBL.

Requirements for a Leadership Minor (18)

Core Leadership Coursework: 9

BU 250	Leading Organizations	
BU 350	Leadership of the Self	

BU 451	Critical Thinking in Leadership	
Applied Leadership Coursework (These courses help students apply leadership principles and skills in a variety of practical settings.) Choose 6 credits from the following. All prerequisites apply.		6
AR 435	Leadership in the Arts	
BU 305	Dean's Executive Leadership Series	
BU 425	Organizational Behavior	
COM 323	Organizational Communication	
COM 353	Communication in Leadership	
CS 274	Ethic, Soc & Leg Issues in CS	
CS 376	Technology Management	
EDU 401W	Democracy, Leadership, and Schooling	
EL 319	Writing in the Community Practicum	
GE 330	Community Leadership Training	
KIN 319	Leadership Dev. for Student-Athletes	
KIN 322W	Philosophical and Psychological Aspects Of Coaching	
KIN 420	Administrative and Legal Aspects of Health, Fitness and PE	
MI 201	Leadership and Decision Making	
MI 301	Adaptive Team Leadership	
MU 225	General Conducting	
MU 427	Advanced Conducting	
SO 368	The Helping Process in Social Services	
TA 250	Production Management	
TA 361	Fundamentals of Directing	
TH 172	Foundations for Christian Leadership	
TH 173	Foundations for Christian Leadership II	
1-3 credits of Leadership Internship (approved by advisor & BUEC Chair)		
1-3 credits of Leadership Independent Study (approved by advisor & BUEC Chair)		
Leadership Supporting Curriculum (These courses help students better understand the context for effective leadership in a diverse society.) Choose 3 credits from the following. All prerequisites apply.		3
BU 325	Gender Issues in Leadership	
COM 398	Intercultural Communication	
EL 382	Rhetorical Methods and Approaches	
EL 384	The Rhetoric of Human Rights	
PH 336	Social-Political Philosophy	
PO 275	Poverty and Community Development	
SO 410	Intergroup Dialogue	
SO 425	Making Change: Social Intervention Strategies	
TH 174	Diverse Christian Leadership	
Or one other course with diversity-related content approved by the BUEC Department Chair		

Attention Bachelor of Business Administration Students: BBA students may only double-count one course between their BBA and Leadership Minor coursework. This includes all courses used to fulfill BBA core, BBA core electives, or BBA concentration requirements.

Approved Interdisciplinary Electives

COM 398	Intercultural Communication	3
HI 102	The Pacific World	3
HI 104	Political History of Beijing	3
HI 105	Cultural Odyssey of China	3

HI 204	The Crusades	3
PH 256	Asian Philosophy	3
PO 151	International Relations	3
PO 240	Comparative Politics	3
PO 250	Environmental Politics	3
PO 325	International Development	3
PO 340	African Politics	3
PO 346	Contemporary China and East Asia	3
SO 203	Globalization	3
SO 307	Latin American Politics	3

BU Courses

BU 120 Career & Vocation Development 3

For continuing studies students only. This course assists students in recognizing career potential, providing tools for making decisions to meet educational and occupational objectives. Students will gain an understanding of how they contribute to and help shape the work environment. Topics include job and employer research; resume development and interviewing skills; understanding workplace personality; and skills for organization and self-management.

BU 218 Marketing 3

Introduction to how organizations find, attract and retain customers via the use of the marketing mix in an increasingly competitive and global environment. Also listed as EP 218. Fall and spring semesters.

BU 230 Financial Accounting and Analysis 3

A study of the fundamental processes of accounting applied to services and merchandising proprietorships, partnerships and corporations. Analyzing, classifying and recording business transactions; preparation and analysis of financial statements. Course utilizes Excel. CS 125 recommended. Fall and spring semesters.

BU 231 Managerial Accounting 3

Introduction to ways in which management uses accounting information for planning, pricing and controlling and for many special decision-making situations. Prerequisites: BU 230 and either MA 108, MA 150, MA 158 or MA 171 with a C or better. Fall and spring semesters.

BU 240 Business Law 3

A consideration of the laws affecting business transactions. Introduction to law, court systems, torts, criminal law, sales and real property. Fall and spring semesters.

BU 250 Leading Organizations 3

This course provides a comprehensive review of essential leadership theories, tools, and applications. It will focus on the theory and fundamental concepts of leadership by studying adaptive and servant-leadership. This theory and the servant-leadership philosophy examine leadership from a faith perspective, as well as study the life and leadership of Nelson Mandela. We will also participate in three community meetings and/or community-based projects. Current understanding and definitions of leadership will be challenged and discussed in this course. Fall or spring semester.

BU 274 Principles of Management 3

A study of the theory and practice of management of organizations, with emphasis on strategy, structure, effective use of human resources, planning, organizing, integrating and controlling functions. Fall and spring semesters.

BU 301 Consumer Behavior 3

A study of factors that influence the buying behavior of consumers. The relationship between understanding these variables in selected markets and an effective marketing effort will be emphasized. Prerequisite: BU 218. Must have met departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. Spring semester.

- BU 302 Social and Ethical Issues in Business and Economics** 3
Contemporary social, political, environmental and ethical forces affecting today's business and economic world. Seminar format. Dialogue with top local business, government and union leaders. Also listed as PH 350. Fall and spring semesters.
- BU 303 Human Resources: Strategy & Development** 3
For continuing studies students only. A comprehensive review of the HR functions within organizations. Key areas of focus include: strategic workforce planning, assessment of learning & development goals, talent acquisition systems, and an overview of strategic HR data analytics and measurement. Also addressed are the design, communication and evaluation of compensation & benefits systems.
- BU 305 Dean's Executive Leadership Series** 3
This course explores the various ways that individuals become successful business leaders. Each week will consist of a lecture and a discussion led by a top executive from the Spokane community. The speakers will share their professional biographies - how they got their start, what happened to them, successes and failures, and what they are doing now. They will also tell us what they have learned about marketing, management, leadership, and life during their careers. Finally, they will provide suggestions and guidance to help you successfully navigate the cross-currents of the business world. Prerequisite: Junior or senior standing. Fall and spring semesters.
- BU 311W Principles of International Business** 3
Introduction to and survey of the complex business and economic issues in an international commercial environment. Includes exposure to global marketing, management, finance, economics and accounting issues, integration of cross-cultural communications, history, politics, religion, gender and equity issues, and culture around the globe. Fulfills Shared Curriculum Culture and Diversity requirement. Prerequisites: BU 218, EL 211, and EC 211. Must have departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. MA 158 or MA 171 required if declared Economics or Finance concentration. Fall and spring semesters.
- BU 314 Introduction to Operations Management** 3
For continuing studies students only. This course will examine the concepts, processes, and methods of managing and controlling operations in manufacturing or service settings at the introductory level. Current issues such as globalization, supply chain strategy, quality control, scheduling and queuing are discussed.
- BU 318 Applied Marketing** 3
For continuing studies students only. Successful organizations need to find, attract and retain customers. This course teaches students to apply marketing fundamentals in an increasingly competitive and global environment.
- BU 320 Fraud Examination** 3
In this course students will learn about the nature of fraud, its perpetrators and the compelling factors that lead to fraud. Students will evaluate various fraud schemes, prevention & detection methods, and the legal implications for companies and criminals. Prerequisite: BU 230 and junior standing. Must have met departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. Periodic Jan Term offering.
- BU 321 Business of Brewing** 3
For continuing studies students only. This course surveys the business side of operating a brewing facility. Theoretical business foundations and frameworks will be examined and then applied to existing and/or new brewing operations, and real-world business information and operational advice will be exchanged with brewing professionals.
- BU 321A Business of Brewing** 0
For continuing studies students only. This course surveys the business side of operating a brewing facility. Theoretical business foundations and frameworks will be examined and then applied to existing and/or new brewing operations, and real-world business information and operational advice will be exchanged with brewing professionals.

BU 323 Career Management & Development 3

This course will address professional and personal development for students interested in pursuing careers in business. Throughout the course students will learn tangible skills needed to succeed in the business world while implementing ways to integrate their Christian faith into their vocation. Students will become familiar with the current hiring environment and explore ways to be the most competitive and prepared candidate post-graduation. Periodic Jan Term offering.

BU 324 Sports Marketing 3

This course will introduce and educate students to the ever-expanding world of sports marketing. Students will learn about the major players, business models, and direction of the industry. Periodic spring offering.

BU 325 Gender Issues in Leadership 3

This course examines leadership and management from a gender-based perspective with the goal of providing tools for addressing challenges facing women in the workplace. Topics include pay inequity; glass ceiling; stereotypes; mentoring/networking; psychology of leadership acceptance; differences in leadership styles; and organizational culture, policy, and practices related to gender equality. Also listed as WGS 325. Periodic Jan Term offering.

BU 326 The Small Business Entrepreneur 3

For continuing studies students only. This course covers all aspects of business start-up beginning with identifying a product, selection of an entity, business and marketing plans. The tax environment of business will be explored. Investigating financial viability and researching types and sources of funding will be an integral part of the curriculum. Students who want to understand all pieces of starting a business from scratch or expanding their small start-up should take this course.

BU 327 Introduction to Time Value of Money 1

For continuing studies students only. This course presents an introduction to the time value of money. Through a set of exercises and problems students learn about compound interest, present and future values, annuities, loans and bonds. Topics in capital budgeting are presented which include NPV & IRR. Students also compute the weighted cost of capital and use it to evaluate projects.

BU 330 Fund Accounting and Budget Management 3

For continuing studies students only. Overview of the accounting procedures associated with governmental and agency needs. Preparation of required reports and related documents; special focus on monitoring performance.

BU 331 Project Management 3

For continuing studies students only. This course discusses the factors necessary for successful project management. Topics include project management concepts, needs identification, the project manager, teams, project organizations, project communications, project planning, scheduling, control and associated costs. Project management software tools will be an integral part of the course.

BU 332 Cost Accounting 3

Emphasis on the mechanics and applications of accounting principles and concepts for planning, control and decision-making, cost behavior, cost-volume-profit relationships, responsibility accounting, standard costing, budgeting, relevant costing for non-routine decisions, and capital budgeting. Prerequisites: BU 230, BU 231, and junior standing. Must have departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. Fall or spring semester. Periodic offering.

BU 333 Accounting Systems and Theory 3

Foundations of accounting concepts and theories with emphasis on the role of information in decision making within and about organizations. Introduction to accounting systems controls and designs. Prerequisites: BU 230, BU 231, and CS 125. Must have departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. Fall or spring semester. Periodic offering.

BU 334 Intermediate Accounting I**4**

Modern accounting theory and practice. Analysis of the determination of income and asset evaluation. Analysis of financial statements; special financial accounting and reporting problems. Explores both US GAAP and IFRS guidelines. Prerequisites: BU 230 and BU 231. Must have departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. Fall semester.

BU 335 Intermediate Accounting II**4**

Second semester of modern accounting theory and practice. Analysis of the determination of income and asset evaluation. Analysis of financial statements; special financial accounting and reporting problems. Explores both US GAAP and IFRS guidelines. Prerequisites: BU 334. Must have departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. Spring semester.

BU 336 Introduction to Taxation**4**

A study of the concepts involved in determination of federal income tax liability, preparation of tax returns. Individual tax problems, tax planning. Prerequisites: BU 230 and junior standing. Must have departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. Fall semester.

BU 337 Microsoft Project Workshop**1**

For continuing studies students only. An optional workshop offered concurrently with BU 331 that introduces students to Microsoft Project software. Students work independently in a computer lab on a series of increasingly difficult exercises using the most widely accepted project management software. Using Microsoft's Project 2010 Step by Step workbook, the students completes a series of 12 problems that gradually increase from simple to complex. These Microsoft-developed problems are designed to challenge the student while also helping them explore the feature-rich Microsoft Project 2010 software product. Instructor support is available before or after class and on an as needed basis.

BU 338 Voluntary Income Tax**0-2**

Students apply knowledge and skills learned from coursework to a service context preparing federal tax filings for low-income and elderly taxpayers. Students qualify by exam for the IRS and are technically trained on tax software for preparation and e-filing. Jan Term and spring semester. Prerequisite: BU 336.

BU 343 Market Research**3**

A study of contemporary methods of gathering, analyzing and interpreting marketing information and how such information can be used in organizational decision-making. Prerequisites: BU 218, MA 256. Must have departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. Fall semester.

BU 348 Business Analytics**3**

Solutions to business problems using the computerized spreadsheet, elementary database and presentation software. Prerequisite: CS 125. Periodic offering.

BU 350 Leadership of the Self**3**

An in-depth, reflective course focusing on leadership of the self and the creation of flourishing relationships in familial, organizational, and societal contexts. This course applies concepts from family systems theory and servant leadership to help students develop a clear, non-anxious leadership style, enabling them to manage conflict in organizations. Students engage in a practical application of course tools to an organization in which they belong. Topics covered include leading in relationships with others, managing toxic triangles, and maintaining a sense of separateness while remaining connected in systems of emotional anxiety. Fall or spring offering.

BU 352 Human Behavior in Organizations**3**

For continuing studies students only. This course is designed to provide theoretical perspectives and empirical knowledge regarding human behavior as it relates to the organization. Emphasis is placed on the impact and implications of individual values, perceptions, motivation, diversity, growth and development as they relate to organizational culture and expectations.

BU 353W Organizational Development and Change 3

For continuing studies students only. This course examines organizational theory, development and change from several different perspectives, or frames: (1)structural, (2)human resources, (3)political, and (4)symbolic. Leadership, development of organizational strategies, and objective goal-setting will be explored.

BU 354 Management of Human Resources 3

For continuing studies students only. A contemporary view of human-resource management. Emphasis is placed on the basic function of human-resource management, i.e., planning, recruitment, diversity, selection, training, performance appraisal, compensation and union/management relations.

BU 355 Managerial Accounting and Finance 3

For continuing studies students only. This course will examine "the language of business" and provide an overview of key accounting and financial information that will assist managers in making sound business decisions that are based on standard financial analysis methods. Students will learn to read and understand business financial statements.

BU 356 Managerial Marketing 3

For continuing studies students only. A study of the working knowledge of marketing management and learning to think strategically and to apply marketing theory in a manner that aligns marketing initiatives with market opportunities. Students will be able to understand the functional strategies and marketing plans to optimize customer and organizational value.

BU 357 Financial Management 3

Analysis of role of chief financial officer. Study of the tools of financial analysis and decision- making. Emphasis on management of revenues and expenses, assets and liabilities. Information about raising of capital from the sale of stocks and bonds. Prerequisites: BU 231. Must have met departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. MA 158 or MA 171 recommended if declared Economics or Finance concentration. Fall and spring semesters. Finance concentration students must take fall semester of junior year or earlier.

BU 358 Credit Risk Management 3

As new trends continue to shape the field of finance, unique opportunities and different necessary skill sets emerge. Specifically, this course will develop the expertise necessary for Credit Risk Assessment and Loan Evaluation; aka Commercial Lending.

BU 360 Managing Nonprofit Organizations 3

For continuing studies students only. Designed for individuals who work or desire to work in a nonprofit environment and seek to gain understanding and skill relating to effective management of these entities. Students will explore the legal, administrative and organizational issues surrounding not-for-profits and how to use management theory to increase productivity and delivery of services to the community.

BU 361 Lean Management 3

For continuing studies students only. This course explores streamlining business processes through the application of quality management principles to create globally competitive business entities. The course takes concepts beyond the factory floor to service and retail environments; it is designed for anyone who is interested in a career in management of either a for-profit or not-for-profit entity.

BU 362 Biotechnology Entrepreneurship 3

This interdisciplinary course offers an exciting look into the world of biotechnology entrepreneurship targeted at business and biology majors. Students will examine how biotech companies are formed and run based on major problems in human health and agriculture. We will emphasize how biotechnology entrepreneurs frame their unique value propositions for potential investors, and in teams, students will create original biotech solutions which will be formally pitched to a panel of biotech industry experts. The course experience offers a unique view of science for business students and important exposure to the business side of science for biology majors.

BU 363 Small Business Management**3**

Comprehensive coverage of all the operational areas involved in selecting and getting a business started. Business plans, funding, and market analysis are included. Local resources to share opportunities and problems. Prerequisites: BU 230 and EC 210 or EC 211, and junior standing. Must have departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. Periodic offering.

BU 365 Management Information Systems**3**

At the end of this class, students will have an overall understanding of how information systems work and will be able to address information system issues facing businesses today from a managerial, organizational, technological, and ethical standpoint. Students will be exposed to basic database management systems and data communication systems as well as more advanced information technologies, such as enterprise resource planning systems, and business intelligence. Prerequisite: CS 125. Must have met departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. Periodic offering.

BU 367 Fundamentals of Investing**3**

This course will provide the student with a solid foundation of the core investment concepts and tools. The course will cover the overall structure of the market and study equities, fixed income, options, mutual funds, commodities/futures as well as some alternative investments. The course will also look at risk and return and the modern portfolio theory. The course will consist of lecture, discussion, presentations and guest lecturers. Must have departmental math requirement of MA 158 or MA 171 with a C or better. Spring semester. Finance concentration students should take spring semester of junior year.

BU 372 Risk Management**3**

For continuing studies students only. Risk management professionals look at specific projects or initiatives, assess the potential damage that could occur to any involved parties and set plans for dealing with it. This course is designed to be an introduction to the practice of predicting risks and preparing steps to minimize the damage to an organization if certain events happen. Topics such as natural disasters, computer safety or equipment failure will be discussed. Students seeking careers in management of any type of entity will be benefited by the material presented in this course.

BU 373 Human Resource Management**3**

Changes in our social and economic environment have resulted in changes in the management of an organization's human resources. This course is designed to provide a contemporary view of human resource management. Emphasis is placed on the basic functions of human resource management, i.e. planning, recruitment, selection, training, performance appraisal, compensation, and union/management relations. Fall and spring semesters.

BU 376 Global Operation/Supply Chain Management**3**

Decision-making involving the management of all aspects of operations in both large-and medium-sized business organizations and in product and service companies. Study of the quantitative tools used in making these analyses and decisions. Prerequisite: Junior standing. Must have met departmental requirements of MA 108, MA 150, MA 158 or MA 171 with a C or better. MA 256 recommended. Fall and spring semesters.

BU 377 Financial Statement Analysis**3**

This course will provide you with tools to analyze and exploit information in corporate financial statements. The course will teach you how to use financial statement information for firm valuation and other economic decisions. The course will also help you understand and analyze the issues that corporate managers face as they design and implement financial reporting strategies, increasing your ability to assess accounting quality, and detect and undo earnings management. Prerequisites: BU 231 and BU 357. Must have met departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. MA 158 or MA 171 required if declared Finance concentration. Spring semester. Finance concentration students must take spring semester of junior year.

BU 381 International Business Abroad 3

Establishes a basic understanding of the theory and practical application of the "hows" and "whys" of a particulate international culture abroad, particularly as it relates to the historic, present and future challenges of that economy and to doing business with various people groups at home and abroad. Business models unique to non-American cultures will be explored in depth.

BU 387 Financial Institutions & Markets 3

The course will analyze the risks faced by investors and savers interacting through both financial institutions and financial markets. It will examine strategies that can be adopted to control and better manage these risks. Special emphasis will be put on new areas of operations in financial markets and institutions such as asset securitization, off-balance sheet activities and globalization of financial services. Must have departmental math requirement of MA 158 or MA 171 with a C or better. Jan Term offering. Finance concentration students should take Jan Term of junior year.

BU 402 International Management 3

Principles of management in the international environment. Strategic planning and decision-making in such areas as international marketing. Concepts of organizational design, leadership and control. Prerequisite: BU 311W. Periodic offering.

BU 406 Business Planning and Entrepreneurship 3

The course will provide an in-depth study of the business plan, its production and importance in today's business environment. The student will work in a team with faculty and outside mentor support to develop a plan that could be entered into the regional competition. An important goal of the course is to provide the student with the understanding of the relationship between theory and actual business operations as they develop and present their plan. Fall semester.

BU 410 Business Strategy Capstone 3

Capstone course for business majors, integrating the functions of marketing, operations and finance from the strategic vantage point of the general manager. Prerequisites: BU 357, and senior standing. Fall and spring semesters.

BU 411 Human Resources: Compliance & Risk Management 3

For continuing studies students only. Topics include job analysis and documentation, employee records management, key legislation on employee rights (EEO, affirmative action, discrimination and harassment), with particular emphasis given to diversity & inclusion, risk management, and corporate social responsibility. The impact of key federal laws and regulations on occupational health, safety and security will also be covered.

BU 425 Organizational Behavior 3

A general descriptive and analytical study of organizations from the behavioral science perspective. Problems of motivation, leadership, morale, social structure, groups, communications, hierarchy and control in complex organizations. Interaction among technology, environment and human behavior. Alternate theoretical models. Prerequisite: BU 274. Fall and spring semesters.

BU 434 Advanced Accounting I 3

Emphasis on intercorporate investments and preparation of consolidated financial statements. Introduction to advanced topics and current problems in financial accounting, partnership accounting, report theory and practice, including foreign currency transactions. Prerequisites: BU 334 and BU 335. Periodic offering.

BU 435 Governmental and Not-For-Profit Accounting 3

A study of accounting and financial reporting standards for governmental and not-for-profit organizations. Prerequisite: BU 335. Periodic offering.

BU 436 Advanced Taxation 3

A continuing study of the concepts involved in determination of federal income tax liability and preparation of tax returns. Partnership and corporate tax problems, tax planning, introduction to tax research included. Prerequisite: BU 336. Periodic offering.

- BU 444 Digital Marketing** 3
An examination of the buying/selling/distribution of products, services and information via digital technologies. Students will gain understanding of retail/organizational web site design issues, online consumer behavior, online customer service, and online order and fulfillment. Prerequisite: BU 218. Periodic offering.
- BU 448 Integrated Marketing Communication** 3
An in-depth study and application of the role, theory, tools, planning and management of integrated marketing communications. Students will explore communication with customers using various components of the promotional mix through multiple channels such as television, radio, print, direct marketing, outdoor and digital. Prerequisite: BU 218. Fall semester.
- BU 451 Critical Thinking in Leadership** 3
This leadership course is centered around the ideas and leadership of Aristotle, Plato, Shakespeare, Thoreau, Emmerson, Dr. King, and Lincoln. The classics have much to say about current and complex challenges individuals and organizations face today. While many leadership theorists have been inspired and relied on the theories of the classics; this course goes directly to the source of some of the most compelling ideas about leadership. The ability to critical think is fundamental to leading both individuals and organizations. Fall or spring semester.
- BU 457 Employment Laws and Regulations** 3
For continuing studies students only. An exploration of employment laws and regulations as they relate to avoiding claims for wrongful termination, ensuring equal employment opportunity, understanding affirmative action obligations and developing sound human resource policies and practice.
- BU 458 Strategic Management** 3
For continuing studies students only. This course examines the nature of competition and competitive advantage that are the foundations of business strategy. Theories and frameworks to support the analysis and formulation of successful business strategies are reviewed and applied to a broad range of industries and firms.
- BU 461 Ethics in Management** 3
For continuing studies students only. This course will raise foundational issues in connection with ethical values, and will apply those values in the context of organizations. Ethical principles and the process of applying those principles will be addressed, integrating Christian principles with standard ethical inquiry.
- BU 463 Project Management** 3
In this course we review best practices in project management, methodologies and techniques for project initiation, project planning, and project control. Throughout we will emphasize the interplay of people, process, and technology that results in well-rounded project management excellence. A combination of simulation, Microsoft Project, and student-developed plans will be used. Prerequisite: BU 274. Fall or spring semester. Periodic offering.
- BU 466 Principles of Auditing** 3
Standards, objectives and ethics for auditors in public accounting. Reporting standards, internal control, evidence and statistical sampling. Prerequisite: BU 334. Spring semester.
- BU 467 Advanced International Corporate Finance** 3
This course will study capital investment decisions and project analysis as well short term financial planning and management. The course will study the foundations of international management which include foreign exchange exposure and management. The course will also study how international firms manage their businesses which include FDI, capital structure, capital budgeting and management and multinational cash management. Prerequisites: BU 377. Fall semester. Finance concentration students must take fall semester of senior year.
- BU 476 Accounting Current Topics** 3
Course explores current topics in accounting and their application to business settings. Students will gain a comprehensive overview of accounting. Periodic offering.

BU 477 FORAD: Multi-National Finance**3**

This course applies the theories of managerial and international finance to the problems of multinational treasury management. Topics include issues and techniques in multinational funds transfers; identifying and measuring foreign exchange and interest rate risk; multinational tax planning; managing foreign exchange and interest rate risk; hedging instruments, including forward contracts, options, and swaps; and financially engineered synthetics. Students also manage the financial functions of a computer-simulated multinational corporation, construct a biennial report summarizing their management results, and present oral reports to a board of directors consisting of professors and invited business professionals. Prerequisite: BU 467. Spring semester. Finance concentration students must take spring semester of senior year.

BU 489 Marketing Strategy**3**

An integrative experience that allows students to understand the relationships between various aspects of marketing and other functional areas of business. Students will study the development of comprehensive marketing plans. Prerequisite: BU 218 and senior standing. Spring semester.

BU 490 Internship**1-12**

See information on Directed Studies page.

EC Courses**EC 210 Principles of Microeconomics****3**

Economics of the consumer and the firm; principles of market supply and demand and the determination of prices; analysis of competitive, monopolistic and oligopolistic markets; labor and other resource-input markets. Fulfills Social Science Shared Curriculum requirement. Prerequisites: MA 108, MA 150, MA 158 or MA 171 with a C or better. MA 158 or MA 171 required if declared Economics or Finance concentration. Fall and spring semesters.

EC 211 Principles of Macroeconomics**3**

Examination of problems of unemployment, inflation, productivity, and economic growth; measurement of national income; Keynesian and classical theories of national income determination; fiscal and monetary policies and their implications; international economics. Fulfills Social Science Shared Curriculum requirement. Prerequisites: MA 108, MA 150, MA 158 or MA 171 with a C or better. MA 158 or MA 171 required if declared Economics or Finance concentration. Fall and spring semesters.

EC 301 Money and Banking**3**

Nature, function and regulation of money and credit. Review of the financial institutions that control domestic and international monetary policy. Prerequisites: BU 230, EC 210, and EC 211. Must have departmental math requirement of MA 158 or MA 171 with a C or better. Periodic offering.

EC 320 Intermediate Microeconomic Analysis**3**

Theory of consumer and producer behavior; determination of price under various market structures; resource allocation and income distribution; general equilibrium analysis; application of economic principles to social problems. Prerequisites: EC 210 and EC 211. Must have departmental math requirement of MA 158 or MA 171 with a C or better. Fall semester.

EC 321 Intermediate Macroeconomic Analysis**3**

Analysis of Keynesian, classical and other models of national income determination; fiscal and monetary policy; evaluation of the impact of international trade and capital flows on national income; theories of economic growth; macroeconomic history of the U.S. Prerequisites: EC 210 and EC 211. Must have departmental math requirement of MA 158 or MA 171 with a C or better. Spring semester.

- EC 325 Economic Development** 3
Theories of economic growth and development focusing on the developing countries; measurement of economic development; roles of economic systems, culture, resources, human capital, technology, foreign trade, foreign aid, foreign investment; economic appraisal methodology. Prerequisites: EC 210 and EC 211. Must have met departmental math requirement of MA 108, MA 150, MA 158 or MA 171 with a C or better. EC 320 and EC 321 recommended if declared Economics concentration. Periodic offering.
- EC 328 Poverty, Inequality, and Economics** 3
This course introduces you to some of the theories and concepts that social scientists use to examine issues related to the economics of the household. We will focus on analysis of key measures of income and poverty. Key determinants, including marital status, fertility, age, race, gender, and education, will be analyzed in relation to economic status. This course uses Microsoft Excel extensively. Periodic offering.
- EC 345 Economics of Social Issues** 3
For continuing studies students only. Economic thinking about social problems such as population growth, price controls, poverty, higher education, energy, crime, pollution, consumerism, health care, social and economic inequality, unemployment, inflation, taxation and the public debt.
- EC 350 Environmental Economics** 3
Studies the role of markets, governments, and civil society in shaping the way people behave toward the environment, focusing on the concept of sustainability in terms of society, economics and the environment. Because people interact in a variety of ways, the course moves from local to global and focuses on issues at each level. Prerequisites: EC 210 or MA 171 or MA 158. Periodic offering.
- EC 356 Applied Economic Principles** 3
For continuing studies students only. Explore national economic factors and the impact of government policy, as well as the driving force behind all economic decision-making, to analyze how and why consumers and businesses make the choices they do. Decision-making in light of scarce resources will be examined.
- EC 381 Sustainable Development Abroad: Poverty And Environmental Sustainability"** 3
Establishes a basic understanding of the theory and practical application of the "hows" and "whys" of a particulate international culture abroad, particularly as it relates to the historic, present and future challenges of that economy and to doing business with various people groups at home and abroad. Business models unique to non-American cultures will be explored in depth. Also listed as SO 381.
- EC 402 Econometrics** 3
Application of statistical modeling to empirical work in economics. A mixture of theory and applied computer work. Primary focus is regression analysis. Prerequisites: EC 320 and EC 321. Must have departmental math requirement of MA 158 or MA 171 with a C or better. Spring semester.
- EC 416 International Trade and Finance** 3
Classical and modern theories of international trade; analysis of tariffs and other trade restrictions; balance of payments; foreign exchange-rate determination; relationship between national income and balance of payments; applications to current issues in international economics. Prerequisites: EC 320 and EC 321. Must have departmental math requirement of MA 158 or MA 171 with a C or better. Fall semester.
- EC 430 Money Skills for Life after College** 1
Review of practical money skills that college students need as they enter the world of work. Covers basic budgeting, credit management, making decisions about employer-provided health care, and savings and investments, especially employer-provided options. Spring semester.