

School of Business

Dean, Associate Professor S. Adams
Professor J. Sherlock
Assistant Professors J. Baker, M. Bates, J. Hirschy, K. Miller
Instructor D. Poucher

In support of the University's mission, the Taylor University School of Business prepares students to engage in a life of servant leadership characterized by lifelong learning, innovation, excellence, and ethics in organizations around the world.

As an expression of Taylor's multi-dimensional education philosophy, the school of business offers five baccalaureate majors in accounting, finance, international business, management and marketing. Minors are available in accounting, business as mission, entrepreneurship, finance, human resource management, management, and marketing.

All school of business curriculum courses combine theory, principles, techniques and practical applications to enhance graduates' employment opportunities and serve as a solid groundwork for graduate studies. The relevance of Christian faith through current, real-world situations is emphasized in classes, field trips and expert Christian guest lecturers. Team development and business projects are available in selected business courses; a practicum experience is required of all business school students. Development of communication skills both written and oral is emphasized. Many classes give attention to problem solving and quantitative analysis.

In the summer following a student's junior year, a practicum/internship (XXX 393) for four credit hours is required of all majors in the school of business.

Graduation requirements in the majors include passing all courses within the major with grades of C- or better. Any major course with a grade below C- must be repeated before subsequent sequential courses may be taken. All major courses (including electives) must be passed with a grade of C- or better. Seniors must pass a senior comprehensive examination in their major.

The School of Business is a member of the Association of Collegiate Business Schools and Programs (ACBSP).

Accounting

The accounting major is designed to prepare students for accounting and financial careers in public accounting, business, government, education and nonprofit organizations. The program presents accounting theory and practice, current developments and ethical considerations discussed in a Christian context. Students are taught how to develop, analyze and interpret financial plans and results and to provide management information in the most useful manner. Guided by faculty advisors, students may pursue programs leading toward certification in public accounting or management accounting. Most states require completion of 150 credit hours before taking the CPA examination.

Accounting (BA)

The bachelor of arts degree with a major in accounting requires two years of one foreign language and 63 major hours.

Business Core Requirements

ACC 241	3	Accounting Principles I
ACC 242	3	Accounting Principles II
ECO 201	4	Principles of Microeconomics
ECO 202	3	Principles of Macroeconomics
FIN 361	3	Corporate Finance
MGT 201	3	Business Basics Boot Camp
MGT 311	3	Business Law
MGT 352	3	Management Analysis and Practice
ACC 393	4	Practicum
MGT 452	3	Strategic Management
MKT 231	3	Principles of Marketing

Accounting Core

ACC 303	3	Cost Accounting
ACC 341	3	Intermediate Accounting I
ACC 342	3	Intermediate Accounting II
ACC 405	3	Auditing
ACC 416	3	Advanced Accounting
ACC 442	3	Federal Income Taxes

Additional Major Requirements

MAT 210	4	Introductory Statistics
<i>Select one course from the following:</i>		
MGT 260	3	Business Systems Applications (recommended)
COS 120	4	Introduction to Computer Science I

Select one option from the following:

MAT 110	3	Finite Mathematics (recommended)
MAT 151	4	Calculus I
iMAT 145	3	Introduction to Functions and Calculus
<i>and</i>		
iMAT 146	3	Functions and Calculus

iMAT 145 and MAT 146 combination meets requirement.

Accounting/Systems (BS)

The bachelor of science degree with a major in accounting/systems requires 65-67 accounting major hours and curriculum requirements in systems analysis. All systems curriculum courses must be completed with a grade of C- or better.

Business Core Requirements

ACC 241	3	Accounting Principles I
ACC 242	3	Accounting Principles II
ECO 201	4	Principles of Microeconomics
ECO 202	3	Principles of Macroeconomics
FIN 361	3	Corporate Finance
MGT 201	3	Business Basics Boot Camp
MGT 311	3	Business Law
MGT 352	3	Management Analysis and Practice
ACC 393	4	Practicum
MGT 452	3	Strategic Management
MKT 231	3	Principles of Marketing

Accounting Core

ACC 303	3	Cost Accounting
ACC 341	3	Intermediate Accounting I
ACC 342	3	Intermediate Accounting II
ACC 405	3	Auditing
ACC 416	3	Advanced Accounting
ACC 442	3	Federal Income Taxes

Additional Major Requirements

MAT 210	4	Introductory Statistics
COS 120	4	Introduction to Computer Science I

Select one option from the following:

MAT 151	4	Calculus I
iMAT 145	3	Introduction to Functions and Calculus and
iMAT 146	3	Functions and Calculus

iMAT 145 and MAT 146 combination meets requirement.

Systems Requirements

MAT 210	4	Introductory Statistics
MAT 382	3	Advanced Statistical Methods
COS 120	4	Introduction to Computer Science I
SYS 101	3	Introduction to Systems
SYS 310	3	E-Commerce
SYS 390	3	Information Systems Analysis
SYS 392	1	Systems Seminar
SYS 394	3	Information Systems Design
SYS 401	4	Operations Research

Select one course from the following:

COS 240	3	Business Application Programming
COS 121	3	Introduction to Computer Science II

Select one option from the following:

MAT 151	4	Calculus I
iMAT 145	3	Introduction to Functions and Calculus and
iMAT 146	3	Functions and Calculus

iMAT 145 and MAT 146 combination meets requirement.

Accounting Minor

The accounting minor recognizes attainment of a sound, working knowledge of accounting in addition to another major field of study. Required are 21-22 minor hours. Not available to finance majors.

Minor Requirements

ACC 241	3	Accounting Principles I
ACC 242	3	Accounting Principles II
ACC 303	3	Cost Accounting
ACC 341	3	Intermediate Accounting I
ACC 342	3	Intermediate Accounting II
ACC 442	3	Federal Income Taxes

Select one course from the following:

ACC 370	3	Selected Topics
COS 120	4	Introduction to Computer Science I
MGT 260	3	Business Systems Applications

Finance

Finance (BS)

The bachelor of science degree with a major in finance requires 77-80 hours.

Business Core Requirements

ACC 241	3	Accounting Principles I
ACC 242	3	Accounting Principles II
ECO 201	4	Principles of Microeconomics
ECO 202	3	Principles of Macroeconomics
FIN 361	3	Corporate Finance
FIN 393	4	Practicum
MGT 201	3	Business Basics Boot Camp
MGT 311	3	Business Law
MGT 352	3	Management Analysis and Practice
MGT 452	3	Strategic Management
MKT 231	3	Principles of Marketing

Additional Major Requirements

MAT 210	4	Introductory Statistics
MAT 230	4	Calculus II
MAT 382	3	Advanced Statistical Methods

Select one course from the following:

MGT 260	3	Business Systems Applications (recommended)
COS 120	4	Introduction to Computer Science I

Select one option from the following:

MAT 151	4	Calculus I
#MAT 145	3	Introduction to Functions and Calculus
and		
#MAT 146	3	Functions and Calculus

#MAT 145 and MAT 146 combination meets requirement.

Finance Core Requirements

ACC 303	3	Cost Accounting
ACC 341	3	Intermediate Accounting I
ACC 342	3	Intermediate Accounting II
ACC 442	3	Federal Income Taxes
FIN 430	3	Investments

Finance Electives

Select three courses from:

ECO 331	3	Intermediate Microeconomics
ECO 332	3	Intermediate Macroeconomics
ECO 428	3	Money and Banking
FIN 340	3	Real Estate
FIN 344	3	Insurance
FIN 345	3	Selected Topics in Finance
FIN 384	3	International Finance
FIN 440	3	Series 7: Brokerage
FIN 450	3	Directed Research
MAT 385	3	Mathematics of Finance

Finance Minor

The finance minor requires 25-27 hours. Non-business majors are required to take additional prerequisite hours.

Minor Requirements

ACC 303	3	Cost Accounting
ACC 442	3	Federal Income Taxes
ECO 428	3	Money and Banking
FIN 430	3	Investments

Select one option from the following:

MAT 151	4	Calculus I
#MAT 145	3	Introduction to Functions and Calculus
and		
#MAT 146	3	Functions and Calculus

#MAT 145 and MAT 146 combination meets requirement.

Electives

Select nine hours from:

ACC 341	3	Intermediate Accounting I
*ECO 331	3	Intermediate Microeconomics
*ECO 332	3	Intermediate Macroeconomics
FIN 340	3	Real Estate
FIN 344	3	Insurance
FIN 370	3	Selected Topics
FIN 384	3	International Finance
FIN 440	3	Series 7: Brokerage

*A maximum of 3 hours of economics may be used to meet the nine elective hours.

International Business

International Business (BA)

The bachelor of arts degree with a major in international business requires two years of one foreign language and 63-64 major hours. *Majors must study abroad one semester.*

Business Core Requirements

ACC 241	3	Accounting Principles I
ACC 242	3	Accounting Principles II
ECO 201	4	Principles of Microeconomics
ECO 202	3	Principles of Macroeconomics
FIN 361	3	Corporate Finance
ITB 393	4	Practicum
MGT 201	3	Business Basics Boot Camp
MGT 311	3	Business Law
MGT 352	3	Management Analysis and Practice
MGT 452	3	Strategic Management
MKT 231	3	Principles of Marketing

International Business Core Requirements

ITB 375	3	International Business
MKT 380	3	International Marketing
FIN 384	3	International Finance

Select one course from the following:

ECO 411	3	International Economics
ITB 381	3-4	International Business Study Tour

International Electives

Select two (300-/400-level) electives from the following areas: ACC, ECO, ENT, FIN, HRM, ITB, MGT, MKT. You may choose electives from same area.

Additional Major Requirements

MAT 210	4	Introductory Statistics
Select <u>one</u> course from the following:		
MGT 260	3	Business Systems Applications
COS 120	4	Introduction to Computer Science I

Select one option from the following:

MAT 110	3	Finite Mathematics (recommended)
MAT 151	4	Calculus I
#MAT 145	3	Introduction to Functions and Calculus
and		
#MAT 146	3	Functions and Calculus

#MAT 145 and MAT 146 combination meets requirement.

Students must spend one semester abroad in a Taylor University Off-Campus/Study Abroad Program.

International Business/Systems (BS)

The bachelor of science degree with a major in international business/systems requires completion of two years of one foreign language, 65-67 hours in the major and curriculum requirements in systems analysis. *Systems courses must be completed with a grade of C- or better. Majors must study abroad one semester.*

Business Core Requirements

ACC 241	3	Accounting Principles I
ACC 242	3	Accounting Principles II
ECO 201	4	Principles of Microeconomics
ECO 202	3	Principles of Macroeconomics
FIN 361	3	Corporate Finance
ITB 393	4	Practicum
MGT 201	3	Business Basics Boot Camp
MGT 311	3	Business Law
MGT 352	3	Management Analysis and Practice
MGT 452	3	Strategic Management
MKT 231	3	Principles of Marketing

International Business Core Requirements

ITB 375	3	International Business
MKT 380	3	International Marketing
FIN 384	3	International Finance

Select one course from the following:

ECO 411	3	International Economics
ITB 381	3-4	International Business Study Tour

Students must spend one semester abroad in a Taylor University Off-Campus/Study Abroad Program.

International Electives

Select two (300-/400-level) additional electives from the following areas:

ACC, ECO, ENT, FIN, HRM, ITB, MGT, MKT.
You may choose two electives from the same area.

Additional Major Requirements

COS 120	4	Introduction to Computer Science I
MAT 210	4	Introductory Statistics

Select one option from the following:

MAT 151	4	Calculus I
iMAT 145	3	Introduction to Functions and Calculus

and

iMAT 146	3	Functions and Calculus
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iMAT 145 and MAT 146 combination meets requirement.

Systems Requirements

COS 120	4	Introduction to Computer Science I
MAT 210	4	Introductory Statistics
MAT 382	3	Advanced Statistical Methods
SYS 101	3	Introduction to Systems
SYS 310	3	E-Commerce
SYS 390	3	Information Systems Analysis
SYS 392	1	Systems Seminar
SYS 394	3	Information Systems Design
SYS 401	4	Operations Research

Select one course from the following:

COS 240	3	Business Application Programming
COS 121	3	Introduction to Computer Science II

Select one option from the following:

MAT 151	4	Calculus I
iMAT 145	3	Introduction to Functions and Calculus

and

iMAT 146	3	Functions and Calculus
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iMAT 145 and MAT 146 combination meets requirement.

Management

Management (BA)

The bachelor of arts degree with a major in management requires two years of one foreign language and 63-64 hours in the major.

Business Core Requirements

ACC 241	3	Accounting Principles I
ACC 242	3	Accounting Principles II
ECO 201	4	Principles of Microeconomics
ECO 202	3	Principles of Macroeconomics
FIN 361	3	Corporate Finance
MGT 201	3	Business Basics Boot Camp
MGT 311	3	Business Law
MGT 352	3	Management Analysis and Practice
MGT 393	4	Practicum
MGT 452	3	Strategic Management
MKT 231	3	Principles of Marketing

Management Core

ENT 422	3	New Venture Planning
HRM 362	3	Human Resource Management
HRM 462	3	Organizational Behavior and Development

Management Electives

Select one course from the following:

ITB 375	3	International Business
ITB 381	3-4	International Business Study Tour

Select two electives (300/400) from the following areas: ACC, ECO, ENT, FIN, HRM, ITB, MGT, MKT, SYS. You may choose two electives from the same area.

Additional Major Requirements

MAT 210	4	Introductory Statistics
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Select one course from the following:

MGT 260	3	Business Systems Applications (recommended)
COS 120	4	Introduction to Computer Science I

Select one option from the following:

MAT 110	3	Finite Mathematics (recommended)
MAT 151	4	Calculus I
iMAT 145	3	Introduction to Functions and Calculus

and

iMAT 146	3	Functions and Calculus
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iMAT 145 and MAT 146 combination meets requirement.

Management/Systems (BS)

The bachelor of science degree with a major in management/systems requires 65-68 hours and curriculum requirements in systems analysis. All systems curriculum courses must be completed with a grade of C- or better.

Business Core Requirements

ACC 241	3	Accounting Principles I
ACC 242	3	Accounting Principles II
ECO 201	4	Principles of Microeconomics
ECO 202	3	Principles of Macroeconomics
FIN 361	3	Corporate Finance
MGT 201	3	Business Basics Boot Camp
MGT 311	3	Business Law
MGT 352	3	Management Analysis and Practice
MGT 393	4	Practicum
MGT 452	3	Strategic Management
MKT 231	3	Principles of Marketing

Additional Major Requirements

COS 120	4	Introduction to Computer Science I
MAT 210	4	Introductory Statistics

Select one option from the following:

MAT 151	4	Calculus I
#MAT 145	3	Introduction to Functions and Calculus
and		
#MAT 146	3	Functions and Calculus

#MAT 145 and MAT 146 combination meets requirement.

Select two additional electives (300/400) from the following areas:

ACC, ECO, ENT, FIN, HRM, ITB, MGT, MKT, SYS.

You may choose electives from the same area.

Management Core

ENT 422	3	New Venture Planning
HRM 362	3	Human Resource Management
HRM 462	3	Organizational Behavior and Development

Management Electives

Select one course from the following:

ITB 375	3	International Business
ITB 381	3-4	International Business Study Tour

Systems Requirements

COS 120	4	Introduction to Computer Science I
MAT 210	4	Introductory Statistics
MAT 382	3	Advanced Statistical Methods
SYS 101	3	Introduction to Systems
SYS 310	3	E-Commerce
*SYS 390	3	Information Systems Analysis
SYS 392	1	Systems Seminar
*SYS 394	3	Information Systems Design
*SYS 401	4	Operations Research
MGT 393	4	Practicum

Select one course from the following:

COS 121	3	Introduction to Computer Science II
COS 240	3	Business Application Programming

Select one option from the following:

MAT 151	4	Calculus I
#MAT 145	3	Introduction to Functions and Calculus
and		
#MAT 146	3	Functions and Calculus

#MAT 145 and MAT 146 combination meets requirement.

*Can be used as a management elective.

Management Minor

The management minor requires 24 hours.

Minor Requirements

MGT 201	3	Business Basics Boot Camp
ACC 241	3	Accounting Principles I
MKT 231	3	Principles of Marketing
MGT 311	3	Business Law
MGT 352	3	Management Analysis and Practice

Electives

Select three electives from:

ENT 422	3	New Venture Planning
HRM 362	3	Human Resource Management
HRM 462	3	Organizational Behavior and Development
MGT 420	3	Production and Operations Management

Marketing

Marketing (BA)

The bachelor of arts degree with a major in marketing requires two years of one foreign language and 63-65 hours.

Business Core Requirements

ACC 241	3	Accounting Principles I
ACC 242	3	Accounting Principles II
ECO 201	4	Principles of Microeconomics
ECO 202	3	Principles of Macroeconomics
FIN 361	3	Corporate Finance
MGT 201	3	Business Basics Boot Camp
MGT 311	3	Business Law
MGT 352	3	Management Analysis and Practice
MGT 452	3	Strategic Management
MKT 231	3	Principles of Marketing
MKT 393	4	Practicum

Marketing Core

MKT 410	3	Marketing Research
MKT 445	3	Best Practices in Marketing
MKT 460	3	Consumer Behavior

Marketing Electives

Select three electives (300-/400-level) from the following areas: MKT, ITB, ENT.
You may choose electives from the same area.

Additional Major Requirements

MAT 210	4	Introductory Statistics
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Select one course from the following:

MGT 260	3	Business Systems Applications (recommended)
COS 120	4	Introduction to Computer Science I

Select one option from the following:

MAT 110	3	Finite Mathematics (recommended)
MAT 151	4	Calculus I
#MAT 145	3	Introduction to Functions and Calculus
and		
#MAT 146	3	Functions and Calculus

#MAT 145 and MAT 146 combination meets requirement.

Marketing/Systems (BS)

The bachelor of science degree with a major in marketing/systems requires 65-67 hours and curriculum requirements in systems analysis. *All systems curriculum courses must be completed with a grade of C- or better.*

Business Core Requirements

ACC 241	3	Accounting Principles I
ACC 242	3	Accounting Principles II
ECO 201	4	Principles of Microeconomics
ECO 202	3	Principles of Macroeconomics
FIN 361	3	Corporate Finance
MGT 201	3	Business Basics Boot Camp
MGT 311	3	Business Law
MGT 352	3	Management Analysis and Practice
MGT 452	3	Strategic Management
MKT 231	3	Principles of Marketing
MKT 393	4	Practicum

Marketing Core

MKT 410	3	Marketing Research
MKT 445	3	Best Practices in Marketing
MKT 460	3	Consumer Behavior

Marketing Electives

Select three electives (300/400) from the following areas: MKT, ITB, ENT.
You may choose electives from the same area.

Additional Major Requirements

COS 120	4	Introduction to Computer Science I
MAT 210	4	Introductory Statistics
Select <u>one</u> option from the following:		
MAT 151	4	Calculus I
†MAT 145	3	Introduction to Functions and Calculus and
†MAT 146	3	Functions and Calculus
†MAT 145 and MAT 146 combination meets requirement.		

Systems Requirements

COS 120	4	Introduction to Computer Science I
MAT 210	4	Introductory Statistics
SYS 101	3	Introduction to Systems
SYS 310	3	E-Commerce
SYS 390	3	Information Systems Analysis
SYS 401	4	Operations Research
Select <u>one</u> course from the following:		
COS 240	3	Business Application Programming
COS 121	3	Introduction to Computer Science II
Select <u>one</u> option from the following:		
MAT 151	4	Calculus I
†MAT 145	3	Introduction to Functions and Calculus and
†MAT 146	3	Functions and Calculus
†MAT 145 and MAT 146 combination meets requirement.		

Marketing Minor

The marketing minor requires 25 hours. *This minor is not available to marketing majors.*

Minor Requirements

MAT 210	4	Introductory Statistics
MGT 201	3	Business Basics Boot Camp
MKT 231	3	Principles of Marketing
MKT 445	3	Best Practices in Marketing
MKT 460	3	Consumer Behavior
Select <u>three</u> courses from:		
MKT 312	3	Professional Selling
MKT 313	3	Retailing and Services Marketing
MKT 380	3	International Marketing
MKT 410	3	Marketing Research
MKT 412	3	Advertising and Promotional Strategy

Business as Mission Minor

The business as mission minor requires 22 credit hours.

Minor Requirements

MGT 201	3	Business Basics Boot Camp
ENT 340	3	Entrepreneurial Workplace and Ministry Stewardship
MGT 322	3	Business and Missions: Philosophy & Practicality
REL 391	3	Preparation and Strategy for Christian World Missions
XXX 393	4	Practicum—International Focus
Select <u>one</u> option from the following:		
ECO 442	3	Economic Development
ENT 422	3	New Venture Planning
Select <u>one</u> option from the following:		
PHI 322	3	World Religions: Western Tradition
PHI 323	3	World Religions: Eastern Tradition

Entrepreneurship Minor for Business Majors

The entrepreneurship minor for business majors requires 18 credit hours. Any combination of the following courses will qualify for the minor. Students who achieve 12 credit hours are eligible to receive an Entrepreneurship Certificate from the School of Business.

Minor Requirements

Select at least <u>six</u> courses from:		
ECO 455	3	International Micro-Enterprise Development
ENT 340	3	Entrepreneurial Workplace & Ministry Stewardship
ENT 420	3	Creativity & Concept Development
ENT 422	3	New Venture Planning
ENT 480	3	Entrepreneurial Management Seminar
MGT 201	3	Business Basics Boot Camp
XXX 393	4	Practicum—Entrepreneurial Oriented

Entrepreneurship Minor for Non-Business Majors

The entrepreneurship minor for non-business majors requires 18 credit hours. Any combination of the following courses will qualify for the minor. Students who achieve 12 credit hours are eligible to receive an Entrepreneurship Certificate from the School of Business.

Minor Requirements

Select at least *six* courses from:

COS 340	3	Software Engineering	ENT 420	3	Creativity & Concept Development
COS 393	4	Practicum—Entrepreneurial Oriented	ENT 422	3	New Venture Planning
ECO 455	3	International Micro-Enterprise Development	ENT 480	3	Entrepreneurial Management Seminar
ENT 340	3	Entrepreneurial Workplace & Ministry Stewardship	MGT 201	3	Business Basics Boot Camp

Human Resource Management Minor

The human resource management minor requires 24 hours.

Minor Requirements

MGT 201	3	Business Basics Boot Camp
CAS 201	3	Corporate Communications I: Presentational Communication
HRM 362	3	Human Resource Management
HRM 462	3	Organizational Behavior and Development
MGT 311	3	Business Law
MGT 352	3	Management Analysis and Practice

Electives

Select *two* electives from:

IAS 330	3	Human Relations in Organizations
HRM 475	3	Human Resource Issues and Certification
MGT 442	3	Business Ethics
ECO 302	3	Labor Economics

Master of Business Administration Program (MBA)

The Taylor University MBA program is timely and convenient; the curriculum includes 12 courses and 36 credit hours to be completed in only 16 months. All MBA students are required to complete an international study tour to experience global business first-hand while visiting corporate and other organizational entities abroad. Recent trips have included China, England, France, Germany, Hong Kong, Ireland, and Italy. Future study destinations are planned for Austria and Switzerland.

For more information about the MBA program, please contact Dr. Larry Rottmeyer. Additional information regarding Taylor's MBA Graduate Program is available at <http://www.taylor.edu/mba>.

Accounting Courses

ACC 170 1-4 hours

Selected Topics

A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

ACC 241 3 hours

Accounting Principles I

An introduction to the language of business. Financial transactions are analyzed, recorded, summarized and reported in a meaningful manner to management. Also studied are basic financial statements and the various accounting and internal control procedures for recording and protecting assets. *Offered fall semester and January interterm.*

ACC 242 3 hours

Accounting Principles II

Continuation of ACC 241. Accounting problems and procedures pertaining to partnerships and corporations are studied. Also studied are various accounting procedures and reports used by management in acquiring fixed assets, budgeting and controlling manufacturing and departmental operations, reporting financial conditions, and analyzing the results of operations. *Prerequisite: ACC 241. Offered spring semester.*

ACC 270 1-4 hours

Selected Topics

A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

ACC 303 3 hours

Cost Accounting

A study of the nature of costs and their importance in manufacturing, service and not-for-profit organizations. Topics include: collection and allocation of costs to products and processes, planning, budgeting, and control reports, relevant costs, cost-volume-profit analysis, responsibility accounting and other management analyses and reports. *Prerequisite: ACC 242. Offered fall semester.*

ACC 341 3 hours

Intermediate Accounting I

A detailed study of the theory and procedures used by accountants in recording and valuing assets and the resulting effect on profits. Emphasis is placed on current issues in accounting theory and practice in both intermediate accounting courses. *Prerequisite: ACC 242. Offered fall semester.*

ACC 342 3 hours

Intermediate Accounting II

Continuation of ACC 341. A study of the theory and procedures used by accountants in recording and valuing liabilities and capital accounts. Special emphasis is placed on the preparation and interpretation of balance sheets, income statements and statements of changes in financial position. *Prerequisite: ACC 341 or permission of instructor. Offered spring semester.*

ACC 360 1-4 hours

Independent Study

This course includes the opportunity to prepare for the uniform CPA examination.

ACC 370 1-4 hours

Selected Topics

A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

ACC 393 4 hours

Practicum

Supervised learning involving a first-hand field experience or a project. *Prerequisites: 15 accounting hours and SYS 101 for majors pursuing a systems curriculum. Offered primarily during summer.*

ACC 405 3 hours
Auditing
A study of how professional auditors serve the public, stockholders and management by impartially examining the accounting records and financial statements of enterprises. Topics to be studied include: standards, ethics of the profession, internal control procedures, risk assessment and the nature of audit evidence. *Prerequisite: ACC 342 or permission of instructor. Offered fall semester.*

ACC 416 3 hours
Advanced Accounting
A study of the more complex issues in accounting for partnerships, consolidated financial statements and multinational and not-for-profit enterprises. This course includes interim and financial reporting and coverage of current regulations and pronouncements pertaining to the profession. *Prerequisite: ACC 342 or permission of instructor. Offered spring semester.*

ACC 442 3 hours
Federal Income Taxes
A study of the effect of federal income tax laws and regulations on individuals and businesses. This course includes discussion of current issues, tax research, tax planning and representative tax preparation software. *Prerequisite: ACC 242. Offered fall semester.*

ACC 445 3 hours
Advanced Income Tax
Continuation of ACC 442. Tax laws and tax return preparation pertaining to corporate and fiduciary taxpayers are studied. Topics include regular and small business corporations, estates, trusts and not-for-profit entities. Representative tax preparation software and computerized tax research aids are used in completing course assignments. *Prerequisite: ACC 442. Offered periodically.*

ACC 450 1-4 hours
Directed Research
Investigative learning involving closely directed research and the use of such facilities as the library or laboratory.

ACC 480 1-4 hours
Seminar
A limited-enrollment course designed especially for upper-class majors with emphasis on directed readings and discussion.

ACC 490 1-2 hours
Honors
Individualized study or research of an advanced topic within a student's major. Open to students with at least a 3.00 GPA in the major field.

Entrepreneurship Courses

ENT 170 1-4 Hours
Selected Topics
A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

ENT 270 1-4 Hours
Selected Topics
A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

ENT 340 3 Hours
Entrepreneurial Workplace and Ministry Stewardship
Explores the key entrepreneurial characteristics and attributes necessary to successfully innovate regardless of discipline or service activity. Students learn processes and stratagems within the context of biblical worldview to establish a culture of excellence in a variety of organizational environments. Students are exposed to stewardship principles critical to generating excellence through effective leadership, exercise innovation processes and how to leverage the entrepreneurial mindset through practical application, and appreciate their individual profile with self-assessments to create an understanding of essential entrepreneurial characteristics as well as their own entrepreneurial quotient. These truths, skills, and associations can be leveraged throughout the student's life regardless of vocation or calling. *Offered spring semester.*

ENT 360 1-4 Hours
Independent Study
An individualized, directed study involving a specified topic.

ENT 370 1-4 Hours
Selected Topics
A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

ENT 393 4 Hours
Practicum
Supervised learning involving a first-hand field experience or project. *Offered primarily during summer.*

ENT 420 3 Hours
Creativity and Concept Development
Sometimes the most difficult part of innovation is knowing where to start or the creation of an idea. As a result of this course, students acquire skills, processes, and models for enhancing the creative process and using these, develop a plausible business or ministry concept with real-world applicability. *Offered fall semester.*

ENT 422 3 hours
New Venture Planning
Students are exposed to and learn the best practices for starting and growing new ventures (profit or non-profit). Course requirements include the development of a product or service concept and completion of a comprehensive business plan that is worthy of presentation to potential investors/contributors. Characteristics and traits of many contemporary entrepreneurs are studied. *Offered spring semester.*

ENT 450 1-4 Hours
Directed Research
Investigative learning involving closely directed research and the use of such facilities as the library or laboratory.

ENT 480 3 hours
Entrepreneurial Management Seminar
The long-term strength of the US economy depends on the continual creation of new entrepreneurial companies. This course is intended for those students that plan at some time to either start or join a young company, help spin-out a company from a major corporation or university, or enter the private equity sector that funds such companies. Class sessions are in a workshop or seminar format where students are expected to comment on cases, solve problems, and pose questions from the reading materials.

Finance Courses

FIN 170

1-4 hours

Selected Topics

A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

FIN 194

3 hours

Personal Finance

An overview of the personal financial planning process, including such topics as investments, insurance, taxes, credit, retirement planning and budgeting. This course provides students with an opportunity to examine and apply scripture-based principles of money management in preparation for their entry into the workplace. *Not intended for business school majors. Offered periodically.*

FIN 270

1-4 hours

Selected Topics

A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

FIN 340

3 hours

Real Estate

A review of real estate ownership as an investment vehicle for both individuals and institutions. Topics to be covered include valuation techniques, finance options, operations management and related tax issues. *Prerequisites: ACC 242; FIN 361; MGT 311. Offered periodically.*

FIN 344

3 hours

Insurance

An overview of the insurance industry and various insurance products. Insurance is described theoretically and practically as a tool for risk management in the areas of life, health, property and other insurable categories. *Prerequisite: Junior status. Offered periodically.*

FIN 345

3 hours

Selected Topics in Finance

A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

FIN 360

1-4 hours

Independent Study

An individualized, directed study involving a specified topic.

FIN 361

3 hours

Corporate Finance

A study of methods used in the evaluation of financing and investment alternatives and funds management. The course integrates basic accounting with financial analytical techniques. Areas of emphasis include sources of financing, cash flow analysis, working capital management, capital budgeting, net present value, cost of capital and long-term debt and capital structures. *Prerequisite: ACC 242.*

FIN 370

1-4 hours

Selected Topics

A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

FIN 384

3 hours

International Finance

International Finance is concerned with firms' needs for and options of raising funds in both global and foreign money markets and capital markets, both in first and third world countries. Multinational corporations need to evaluate the advantages in borrowing in the host country relative to the home country. Both cost of capital and tax ramifications will be treated, as well as exchange rate and currency control issues of money funds internationally. *Prerequisites: FIN 361; ECO 202. Offered fall semester of odd years.*

FIN 393

4 hours

Practicum

Supervised learning involving a first-hand field experience or a project. *Offered primarily during summer.*

FIN 430

3 hours

Investments

A course designed to give the student a basic familiarity with practical investment strategies and terminology from both an institutional and individual perspective. Discussion includes stocks, bond, commodity and option markets, as well as other investment alternatives. Heavy emphasis is given to current developments. *Prerequisite: FIN 361.*

FIN 440

3 hours

Series 7: Brokerage

An in-depth examination of the securities industry from the perspective of the brokerage function, including the regulatory environment and legal liability issues, professional ethics, transaction settlement procedures, public/client relations and investment planning strategies. This course prepares students to complete the Qualification Examination for General Securities Registered Representative (Series 7 Exam). *Prerequisites: FIN 361 and 430. Offered spring semester.*

FIN 450

1-3 hours

Directed Research

Investigative learning involving closely directed research and the use of such facilities as the library or laboratory.

FIN 480

1-4 hours

Seminar

A limited-enrollment course designed especially for upper-class majors with emphasis on directed readings and discussion.

FIN 490

1-2 hours

Honors

Individualized study or research of an advanced topic within a student's major. Open to students with at least a 3.00 GPA in the major field.

Human Resource Management Courses

HRM 170

1-4 hours

Selected Topics

A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

HRM 270

1-4 hours

Selected Topics

A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

HRM 360

1-4 hours

Independent Study

An individualized, directed study involving a specified topic.

HRM 362

3 hours

Human Resource Management

A study of the role and functions of the human resource department of an organization, with an up-to-date examination of the principles, policies and problems of labor and management. Topics include employee relations, job analysis, compensation structures, recruitment practices, training, promotion, transfer and management-union relationships. *Prerequisite: MGT 352.*

HRM 370

1-4 hours

Selected Topics

A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

HRM 393 4 hours
Practicum
Supervised learning involving a first-hand field experience or a project. Offered primarily during summer.

HRM 450 1-4 hours
Directed Research
Investigative learning involving closely directed research and the use of such facilities as the library or laboratory.

HRM 462 3 hours
Organizational Behavior and Development
Organizational behavior is the study and application of knowledge about how and why people, as individuals and as groups, act within organizations. Organizational development is the systematic application of behavioral science knowledge at various levels — group, intergroup, and total organization — to bring about planned change. The goal is to describe, understand, predict, develop, and (to some degree) control human activity at work. This course will prompt the student to develop a cognitive framework for understanding organizational behavior combined with an integration of the Christian faith. Students develop a capacity to analyze organizational behavior situations critically and to give thoughtful answers to situations and case studies. Prerequisite: MGT 352. Offered spring semester.

HRM 475 3 hours
Human Resource Issues and Certification
In-depth study of current human resource issues, including conflict resolution, labor relations and HRM laws. Students will take HRM certification examination. Prerequisites: HRM 362 and 462. Offered periodically.

HRM 480 1-4 hours
Seminar
A limited-enrollment course designed especially for upper-class majors with emphasis on directed readings and discussion.

HRM 490 1-2 hours
Honors
Individualized study or research of an advanced topic within a student's major. Open to students with at least a 3.00 GPA in the major field.

International Business Courses

ITB 170 1-4 hours
Selected Topics
A course offered on a subject of interest but not listed as a regular course offering. May count toward the departmental major and general education requirements.

ITB 270 1-4 hours
Selected Topics
A course offered on a subject of interest but not listed as a regular course offering. May count toward the departmental major and general education requirements.

ITB 360 1-4 hours
Independent Study
An individualized, directed study involving a specified topic.

ITB 370 1-4 hours
Selected Topics
A course offered on a subject of interest but not listed as a regular course offering. May count toward the departmental major and general education requirements.

ITB 375 3 hours
International Business
An in-depth examination of business practices in other countries, leading to a better understanding of intercultural relationships with trading partners, investors and host countries. Prerequisite: MKT 231. Offered fall semester.

ITB 381 3-4 hours
International Business Study Tour
A study tour of selected international locations to focus on regional trade, economics and business topics. Issues of cultural differences, conflicts, compromises and international cooperation are examined. Throughout, the cultural dimension of international business dealings is emphasized. Prerequisites: MKT 231; one semester of ECO; and sophomore standing within a business school major/minor. Offered January interterm and selected summers.

ITB 393 4 hours
Practicum
Supervised learning involving a first-hand field experience or a project. Offered primarily during summer.

ITB 450 1-4 hours
Directed Research
Investigative learning involving closely directed research and the use of such facilities as the library or laboratory.

ITB 480 1-4 hours
Seminar
A limited-enrollment course designed especially for upper-class majors with emphasis on directed readings and discussion.

ITB 490 1-2 hours
Honors
Individualized study or research of an advanced topic within a student's major. Open to students with at least a 3.00 GPA in the major field.

Management Courses

MGT 170 1-4 hours
Selected Topics
A course offered on a subject of interest but not listed as a regular course offering. May count toward the departmental major and general education requirements.

MGT 201 3 hours
Business Basics Boot Camp
Students learn the foundational concepts of establishing and operating successful ventures in the highly competitive global economy. The business major as well as other disciplines are exposed to key business leadership principles, strategies, technologies and disciplines used in the 21st Century enterprise through a combination of lecture, case analysis, group projects and simulation exercises. Offered fall semester.

MGT 260 3 hours
Business Systems Applications
This course introduces and develops competency in the various systems and technologies commonly employed in the business environment. Specific topics addressed include use of Internet and World Wide Web resources, web page development, presentation graphics, advanced spreadsheets and integrated accounting systems. Prerequisites: COS 104/106 and ACC 241.

MGT 270 1-4 hours
Selected Topics
A course offered on a subject of interest but not listed as a regular course offering. May count toward the departmental major and general education requirements.

MGT 311 3 hours
Business Law
An overview and summary of the basic business law topics that the majority of students will encounter in their business careers and personal lives. Topics include contracts, agencies, personal property, torts, bailments, real property, leases, estates, trusts and insurance. *Prerequisite: Junior status preferred.*

MGT 322 3 hours
Business and Missions: Philosophy & Practicality
This course examines the historical, philosophical and scriptural foundations for the emerging Business as Missions movement. Students will wrestle with the practical challenges of maintaining effectiveness and spiritual vitality while balancing the competing demands of simultaneously leading business and ministry initiatives. *Offered spring semester.*

MGT 352 3 hours
Management Analysis and Practice
A course designed to acquaint students thoroughly with the theories, principles, and practical applications of management (planning, organizing, staffing, leading and controlling). Management principles are learned in the context of a work team developing and administering a business project. Emphasizes business presentations and written reports involving current, real-life situations. *Prerequisite: Junior status.*

MGT 360 1-4 hours
Independent Study
An individualized, directed study involving a specified topic.

MGT 370 1-4 hours
Selected Topics
A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

MGT 393 4 hours
Practicum
Supervised learning involving a first-hand field experience or a project. *Offered primarily during summer.*

MGT 411 3 hours
Advanced Business Law
A course providing an in-depth examination of specialized areas of business law that are of significant importance for CPA candidates, those entering the banking and corporate environment, and those planning to attend law school. Topics include sales, commercial paper, secured transactions, bankruptcy and environment and product liability. *Prerequisite: MGT 311. Offered periodically.*

MGT 420 3 hours
Production and Operations Management
A study of operations management related to production of goods and services. Topics include: product design, capital investment, facilities and equipment, maintenance, work methods and measurement, safety and health, production planning and control, materials management, project management and quality assurance. Current issues such as energy, ecology, productivity, and total quality management are discussed. Basic quantitative methods are introduced. *Prerequisites: MAT 110; MAT 151 or 146; MAT 210; MGT 352. Offered periodically.*

MGT 442 3 hours
Business Ethics
A course designed to analyze the ethical dilemmas described in case studies of managers in private and corporate businesses. Studies include philosophical foundations for Christian ethical model applications and the development of ethical dilemma resolution. Particular business ethics issues are studied that are realistic and relevant to many business professions. *Offered fall semester.*

MGT 450 1-4 hours
Directed Research
Investigative learning involving closely directed research and the use of such facilities as the library or laboratory.

MGT 452 3 hours
Strategic Management
An advanced course dealing with integrative issues in management, encompassing long-range and short-term objectives, planned and pursued in breadth and depth in an ever-changing environment. *Prerequisites: ECO 201; ACC 241; MGT 352. Offered spring semester.*

MGT 480 1-4 hours
Seminar
A limited-enrollment course designed especially for upper-class majors with emphasis on directed readings and discussion.

MGT 490 1-2 hours
Honors
Individualized study or research of an advanced topic within a student's major. *Open to students with at least a 3.00 GPA in the major field.*

Marketing Courses

MKT 170 1-4 hours
Selected Topics
A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

MKT 231 3 hours
Principles of Marketing
A study of the many facets involved in the field of marketing. Emphasis is given to both the modern marketing system in today's international economy and to the marketing strategies of an organization. Topics include types of markets, market segmentation methods, research methods, product and service strategies, product planning, new product development, distribution channels, sales, advertising and pricing. Special emphasis is given to applications in international service and nonprofit disciplines.

MKT 270 1-4 hours
Selected Topics
A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

MKT 312 3 hours
Professional Selling
A study of the discipline of the sales professional, including both sales strategies and sales management. Primary emphasis is given to business and industry sales applications. Topics include sales training, sales preparation, prospecting methods, types of presentations, handling buyer questions, closing methods, post-sales service and sales management. Course applications include the development and presentation of actual sales demonstrations in class. *Prerequisite: MKT 231. Offered fall semester.*

MKT 313 3 hours
Retailing and Services Marketing
A study of the creative and challenging field of retailing and service marketing, this course takes both a practical and conceptual approach. Topics include problems commonly encountered in service business including service quality, service guarantees, internal marketing, and assessing satisfaction. Additionally, standard marketing actions including consumer behavior, promotion, merchandise planning and buying, store layout and design, pricing, personnel management and careers relative to retailing and services marketing will be addressed. *Prerequisite: MKT 231. Offered periodically.*

MKT 360 1-4 hours
Independent Study
An individualized, directed study involving a specified topic.

MKT 370 1-4 hours
Selected Topics
A course offered on a subject of interest but not listed as a regular course offering. *May count toward the departmental major and general education requirements.*

MKT 380 3 hours
International Marketing
A study of the factors involved in marketing products and services in other countries. Major geopolitical regions are analyzed and evaluated through practical assignments. Topics include: market segmentation analysis, culture, language, values, finance, transportation and distribution networks, international pricing strategies, political structures, exporting organization, promotion and selling practices. Selected research projects and strategic plans provide students with practical applications of key marketing skills. *Prerequisite: MKT 231. Offered spring semester.*

MKT 393 4 hours
Practicum
Supervised learning involving a first-hand field experience or a project. Offered primarily during summer.

MKT 410 3 hours
Marketing Research
A course designed to provide students with a fundamental understanding of the role and methods of marketing research as a means to enhance the marketing strategies of any modern organization. Topics such as problem identification, proposal and research design, question and survey development, sampling methodology, data analysis, and report presentation are covered in both theory and application. *Prerequisites: MKT 231; MAT 210. Offered fall semester.*

MKT 412 3 hours
Advertising and Promotional Strategy
A study of the strategic use of advertising and promotional strategy in today's business environment. Students examine advertising and promotional strategy and its influence in the marketplace. Topics include advertising and promotional management, effectiveness, creative design, copy development, media selection, agencies and research. Practical experience is gained through the development of advertising and promotional campaigns using various media. *Prerequisite: MKT 231. Offered spring semester.*

MKT 445 3 hours
Best Practices in Marketing
The dynamic business environment requires marketing professionals to continually reassess their position relative to changes in the industry. This course is intended for senior marketing majors preparing to embark on a career in marketing. It will acquaint students with the best thinking and practice currently being pursued by leading organizations. Class sessions are conducted in a workshop or seminar format where students are expected to comment on cases, solve problems, and pose questions from the reading materials. *Prerequisite: MKT 231, Senior status preferred.*

MKT 450 1-4 hours
Directed Research
Investigative learning involving closely directed research and the use of such facilities as the library or laboratory.

MKT 460 3 hours
Consumer Behavior
A course which examines such fundamental areas as consumer decision-making, processes, information processing, external and internal influences and business effects on consumer purchase/choice patterns. An analysis of the psychological, social and economic influences on consumption. *Prerequisite: MKT 231. Offered spring semester.*

MKT 480 1-4 hours
Seminar
A limited-enrollment course designed especially for upper-class majors with emphasis on directed readings and discussion.

MKT 490 1-2 hours
Honors
Individualized study or research of an advanced topic within a student's major. *Open to students with at least a 3.00 GPA in the major field.*

Notes