

Nebraska Wesleyan University
Catalog 2014-2015

Department/Program:

Business Administration (Graduate)

Majors, Minors & Degrees:

Majors

Business Administration (M.B.A.)

Business Administration (M.S.N. bridge to M.B.A.)

Nursing/Business Administration (M.S.N./M.B.A.) Joint Degree

Courses

ACCT 5010 Accounting for Decision Making (3 hours)

This course provides the skills needed to understand the financial reports of organizations. The objective is to develop the ability to make the decisions in the financial reporting process and to develop the ability to evaluate and use accounting data. Emphasis is placed on understanding the breadth of accounting measurement practices and on being able to make the adjustments necessary for careful analysis. The course highlights the linkages between accounting information and management planning, and decision making.

Prerequisite(s): Admission to the graduate program.

ACCT 5410 Corporate Federal Taxation (3 hours)

A study of the tax law, regulations and procedures that apply to corporations and partnerships. This course also studies more advanced topics in the individual and corporate federal tax law.

ACCT 5420 Auditing (3 hours)

This course provides an overview of the auditing profession and studies the various types of audit reports. Ethics and professionalism are discussed in the framework of the Code of Professional Conduct for Certified Public Accountants. Concepts such as materiality, audit risk, and evidence are visited, as well as audit planning, internal control, and workpaper documentation. The concept of audit sampling is introduced. Auditing applications to the various business cycles and financial statement accounts are explored.

Prerequisite(s): ACCT 2110 Intermediate Accounting I

ACCT 5420X Auditing (3 hours)

This course provides an overview of the auditing profession and studies the various types of audit reports. Ethics and professionalism are discussed in the framework of the Code of Professional Conduct for Certified Public Accountants. Concepts such as materiality, audit risk, and evidence are visited, as well as audit planning, internal control, and workpaper documentation. The concept of audit sampling is introduced. Auditing applications to the various business cycles and financial statement accounts are explored.

Prerequisite(s): ACCT 2110 Intermediate Accounting I.

ACCT 5430 Advanced Accounting (3 hours)

Students learn accounting issues related to corporate expansion and prepare financial statements for consolidated entities. International accounting standards, foreign currency, and partnerships are also studied. Additionally, at least 25% of the course focuses on accounting for government and not-for-profit organizations.

Prerequisite(s): ACCT 2120 Intermediate Accounting II.

ACCT 5430X Advanced Accounting (3 hours)

Students learn accounting issues related to corporate expansion and prepare financial statements for consolidated entities. International accounting standards, foreign currency, and partnerships are also studied. Additionally, at least 25% of the course focuses on accounting for government and not-for-profit organizations.

Prerequisite(s): Grade of "C-" or better in ACCT 2120 Intermediate Accounting II.

(Normally offered each fall semester.)

ACCT 5510 Financial Reporting and Analysis (3 hours)

This course presents financial statement analysis from the point of view of the primary and everyday users of financial statements: company managers, lenders, and stock investors. The course reviews basic financial statements and covers issues such as revenue recognition, earnings quality, cash flow, and ratio analysis. Critical analyses of financial reporting numbers as a basis for improved risk assessment and cash flow forecasting. Cases are used extensively to enhance relevance.

Prerequisite(s): ACCT 5010 Accounting for Decision Making or Intermediate Accounting II.

ACCT 5550 Accounting Seminar (3 hours)

This course will examine current issues in professional accounting, such as international accounting standards, fraud detection and prevention, and the role of accounting in society. Students will interact with accounting professionals to gain insight on current issues and trends.

Prerequisite(s): ACCT 5420 Auditing

ACCT 5900 Selected Topics (1-4 hours)

A topical course designed to investigate relevant subject matter not included in any standard courses. The title and the content will be determined by current mutual interests of students and faculty. This course may be offered to meet a requirement for a major only by approval of the department chair.

ACCT 5950 Independent Study (1-4 hours)

This is a research course. The student initially meets with the department chair to select a study topic and review research methods. At this time the student will be assigned a faculty resource person to guide his or her work and assist in an advisory capacity. A copy of the student's work is filed in the archives for the department. Independent study may not duplicate courses described in the catalog.

Prerequisite(s): Senior standing or permission of the department chair.

ACCT 5960 Special Projects (1-15 hours)

Supervised individual projects for students on topics selected by the student in consultation with the instructor. Special Projects may not duplicate courses described in the catalog.

Prerequisite(s): Permission of the instructor.

ACCT 5970 Internship (1-8 hours)

This course allows students to participate at a meaningful level in an internship with a public official, political figure, public agency, campaign or interest group and to use that experience as the basis for an academic paper.

Pass/Fail only.

Prerequisite(s): Permission of the department chair.

ACCT 5990 Senior Project (0-4 hours)

Independent field research for all majors.

BUSAD 5000 Mentoring Experience (0 hours)

To document the required mentoring program, students will complete assigned activities in a minimum of six 8-week sessions in which they are enrolled in the MBA program. Assignments will be completed in the students' eportfolio.

BUSAD 5020 Statistics (3 hours)

This course examines selected concepts needed to develop sound judgment about data analysis and appropriate use of statistics. The course prepares students to interpret and critically analyze the results of research.

BUSAD 5040 Managerial Finance (3 hours)

This course exposes students to major financial principles, concepts and financial techniques of corporate finance as applied to management decision-making. Some of these concepts include the risk/return trade-off, time value of money, asset valuation, the cost of capital and the capital budgeting process. The objective of this course is to develop an understanding of the financial principles and concepts, understand how they are used and their limitations, and to provide students with the analytical tools to make the decisions when managing a company's financial resources. Emphasis is placed on the application of this information and students' ability to analyze a company's financial condition and make recommendations for future actions.

Prerequisite(s): ACCT 5010 Accounting for Decision Making and ECON 5030 Managerial Economics.

BUSAD 5100 Transcultural Health Care (3 hours)

This course analyzes the social, political, economic and cultural factors related to transcultural health care. Students will examine the interactions of consumers, providers and health care systems in the provision of quality health care with an emphasis on provision of culturally competent care.

Prerequisite(s): Admission to the graduate program.

BUSAD 5110 Marketing Management (3 hours)

Applies major elements of the marketing process, strategic planning, and the development of an effective marketing mix to create customer value. Analyzes key marketing concepts, such as consumer/buyer behavior, market research, brand management, product development, pricing strategies, and the design of marketing channels. Examines the integration of marketing with other functions in a business organization.

BUSAD 5120 Decision Sciences (3 hours)

This course provides an introduction to the concepts of decision science--the application of quantitative methods to decision making. It provides a foundation for spreadsheet applications and model development. Students will gain technical knowledge and expertise in applying mathematical models and analysis to business problems.

BUSAD 5200 Critical Issues in Health Care (3 hours)

This course examines multiple factors affecting the provision of care in an ever-changing health care system. The U.S. health policy-making system; ethical, legal, and political aspects of health care; and health care delivery systems will be explored, particularly in relation to their impact on nursing practice and nurses' ability to provide care. A historical perspective will facilitate

- a) identification of critical issues,
- b) understanding of how they developed to their current status,
and
- c) examination of what options might exist for current and future resolution of these issues.

Prerequisite(s): Admission to the graduate program.

BUSAD 5220 Risk Management (3 hours)

This course focuses with identifying major risks that organizations face, the sources and reasons for these risks, and alternative strategies to reduce risk to insure continuity and sustainability. The course will utilize case studies to help students better understand the concepts of risk management. Students will be asked to draw upon their own experiences in the class.

BUSAD 5250 Leadership (3 hours)

In this course students will examine the history of leadership theory to understand its development and to explore the future of leadership study. Additionally, students will also explore the nature and charactership of leadership addressing the key question, What is leadership? This course utilizes an interdisciplinary approach in its survey of leadership issues, incorporating historical, political, literary, scientific, sociologically, and theological prospectives.

BUSAD 5260 Organizational Behavior (3 hours)

Provides a conceptual basis for managers to interpret, assess, and influence human behavior in an organization. Analyzes the interaction of individual, group, and organizational dynamics that influence human behavior in organizations and determines appropriate management approaches to foster a productive work environment. Examines a variety of theories, models and strategies used to understand motivation and individual behavior, decision making, the dynamics of groups, work teams, communication, leadership, power and politics, conflict resolution, work design, organizational structure and culture, and managing change.

BUSAD 5300 International Business (3 hours)

This course sets the topics of management, finance, marketing, and other aspects of business decision making in a global context. The course focuses on theoretical aspects (theory of international trade and finance) as well as applied aspects (overcoming cultural barriers, dealing with a different legal environment and standard systems) of international business. Some other topics covered in class include: export and import strategies, international accounting issues, foreign exchange, and international labor relations.

BUSAD 5330 Business Ethics and Corporate Responsibility (3 hours)

This class provides a framework for understanding the importance of business ethics and corporate responsibility. The aspects of leadership, compliance and decision making in organization will be studied, along with the potential conflicts between, and impacts on the stakeholders of an organization. This course will examine the relationships between business and society, considering the ethical questions and implications involved. Students will become involved in the local business community through off-campus visits and explorations of various business- community partnerships in the area.

BUSAD 5350 Social Entrepreneurship (3 hours)

Social Entrepreneurship is an intense introduction and immersion into the development and implementation of social entrepreneur enterprises. We will introduce students into the development of social entrepreneurial projects/enterprises, managing social entrepreneurial projects/enterprises, and expanding social entrepreneurial projects/enterprises.

BUSAD 5400 Health Care Leadership and Management I (3 hours)

This course examines the multiple roles of the nurse executive in a variety of health care organizations, including long term care, community based care, hospitals and larger integrated delivery systems. Students develop knowledge in the area of health care regulations and accreditation including the impact of technology in the health care environment.

Prerequisite(s): NURS 5100 Transcultural Health Care.

BUSAD 5410 Economic Policy in the Health Care System (3 hours)

This course provides basic knowledge of macro- and micro-economics and their relationship to the health care system in the United States. Concepts associated with supply and demand, normative and positive economics, utility, scarcity, choice, and marginality are explored in terms of the health care system. The concept of health as an investment opportunity and as a consumer good is also explored. In addition, the United States health care system is studied from an economic point of view. Economic decision making in light of professional ethics is emphasized.

Prerequisite(s): NURS 5400 Nursing Leadership and Management I.

BUSAD 5420 Finance and Accounting in the Health Care System (3 hours)

This course provides an overview of the concepts of financial analysis, financial and managerial accounting, and budgetary practices as they relate to the health care industry. Accounting concepts are understood with the assistance of electronic spreadsheet applications. Financial concepts are understood through the analysis of both for-profit and not-for-profit corporate accounting and public reporting.

Prerequisite(s): NURS 5400 Nursing Leadership and Management I and NURS 5410 Economic Policy in Health Care System.

BUSAD 5430 Innovation (3 hours)

This course invites students to explore the mindset of creativity and innovation with the application of creativity and innovation into the organizational and the entrepreneurial process. We will explore a variety of ways for students to increase their creativity and innovation in their professional roles. We will study companies which are creative and innovative and we will study companies who failed to be innovative and creative.

BUSAD 5450 Executive Leadership (3 hours)

This course addresses how leaders can effectively utilize creative strategies through an examination of factors that contribute to successful executive leadership practice across a variety of organizational settings. Exploration of the origins of leadership, challenges that contemporary leaders face, the impact of leadership, relationship building, and innovative strategies for overcoming barriers. Emphasis is placed on leadership knowledge, approach and application.

BUSAD 5500 Business Strategy (3 hours)

In this capstone course, MBA students synthesize the knowledge and skills gained throughout the program. Topics include the development and implementation of organizational strategies and policies, interrelationships between external and internal environments, identification, analysis and implementation of solutions to strategic situations. The class will complete a "live case" with a local business or nonprofit organization. Teams of students apply techniques in business finance, cross-functional alignment, competitive analysis, and the selection of tactics and provide recommendations to the organization.

BUSAD 5900 Selected Topics (1-4 hours)

A topical course designed to investigate relevant subject matter not included in any standard courses. The title and the content will be determined by current mutual interests of students and faculty. This course may be offered to meet a requirement for a major only by approval of the department chair.

BUSAD 5950 Independent Study (1-4 hours)

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BUSAD 5960 Special Projects (1-15 hours)

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Prerequisite(s): Permission of the instructor.

BUSAD 5970 Internship (1-8 hours)

This course allows students to participate at a meaningful level in an internship with a public official, political figure, public agency, campaign or interest group and to use that experience as the basis for an academic paper.

Pass/Fail only.

Prerequisite(s): Permission of the department chair.

BUSAD 5990 Senior Project (0-4 hours)

Independent field research for all majors.

ECON 5030 Managerial Economics (3 hours)

This course is an overview of how economic theory is applied to evaluating and making decisions and understanding decisions of others. It will cover the basics of the classical microeconomic analysis: supply and demand model and its applications under different assumptions about the market structure. Among topics covered are also more complex pricing strategies and decision making under uncertainty, elements of game theory and its applications to analyzing decision making.

ECON 5900 Selected Topics (1-4 hours)

A topical course designed to investigate relevant subject matter not included in any standard courses. The title and the content will be determined by current mutual interests of students and faculty. This course may be offered to meet a requirement for a major only by approval of the department chair.

ECON 5950 Independent Study (1-4 hours)

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