Nebraska Wesleyan University

Business, Accounting and Economics (Undergraduate)

Catalog

2013-2014

About the Program

The Bachelor of Arts (B.A.) and Bachelor of Science (B.S.) degrees are academically equivalent within the department. The vast majority of students with an Accounting or Business Administration major choose the B.S. degree. The Economics major is traditionally viewed as a liberal arts major and therefore students often choose the B.A. degree. If a student chooses to graduate with two majors, and one major is only offered as a B.A or B.S., the second major should match the first majorâ??s degree.

The business administration program in the College of Liberal Arts and Sciences is nationally accredited by the Association of Collegiate Business Schools and Programs for the Bachelor of Arts and Bachelor of Science degrees with a major in Business Administration.

Association of Collegiate Business Schools and Programs
7007 College Blvd, Suite 420
Overland Park, Kansas 66211
www.acbsp.org

Majors, Minors & Degrees

Majors

1. Accounting (B.A., B.S.)
2. Business Administration (B.A., B.S.)
3. Business-Sociology (B.S.)
4. Economics (B.A., B.S.)
5. International Business (B.A.)

Minors

1. Accounting
2. Business Administration
3. Economics
4. Finance
5. Human Resources Management
6. Marketing

Courses

ACCT 031 Principles of Accounting I

3 hours

This is an introduction to the basic accounting model and the framework for developing financial statements. The major focus is on the study of generally accepted accounting principles as they apply to the measurement of income and the presentation of a firm's financial position.

(Normally offered each semester.)

ACCT 032 Principles of Accounting II

3 hours

The role of accounting in the formation and capitalization of corporations is studied. Other topics include cash flow, analysis and interpretation of financial statements, and basic managerial accounting.

Prerequisite(s): Grade of "C-" or better in ACCT 031 Principles of Accounting I.

(Normally offered each semester.)

ACCT 111 Intermediate Accounting I

3 hours

A study of accounting theory and procedure and the preparation of financial statements for corporations. Subjects include present value concepts and the measurement, recording, and presentation of cash receivables, inventory, income, fixed assets, and intangible asset transactions.

Prerequisite(s): Grade of "C-" or better in ACCT 032 Principles of Accounting II or permission of the instructor.

(Normally offered each fall semester.)

ACCT 112 Intermediate Accounting II

3 hours

A continuation of Accounting 111 that includes a study of long-term liabilities, stockholders' equity transactions, and preparation of the cash flow statement.

Prerequisite(s): Grade of "C-" or better in ACCT 111 Intermediate Accounting I.

(Normally offered each spring semester.)

ACCT 128 Cost Accounting

3 hours

A study of methods used in allocating costs and expenses to operations. The course involves the comparison of cost data with predetermined budgets and standards.

Prerequisite(s): Grade of "C-" or better in ACCT 032 Principles of Accounting II or permission of the instructor.

(Normally offered each fall semester.)

ACCT 144 Accounting Information Systems

3 hours

Focuses on the collecting, processing, and communicating financial information in an organization. An entity's processing cycles are studied. Students receive hands-on experience with manual and computerized accounting applications, including spreadsheets.

Prerequisite(s): Grade of "C-" or better in ACCT 031 Principles of Accounting I, ACCT 032 Principles of Accounting II and BUSAD 109 Spreadsheet Applications or CMPSC 010 Microcomputer Applications or equivalent.

(Normally offered each spring semester.)

ACCT 190 Selected Topics

3 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 230 Managerial Accounting

3 hours

This course studies advanced topics in providing and utilizing accounting information in the planning and controlling of business operations, in costing products or services, and in providing quality to customers. Students also study how this information is utilized to create value through improved decision-making from decisions regarding inventory to profitability analysis to long-term capital investments. This course also studies the use of financial information, as well as non-financial information, to evaluate business performance, strategy, and implementation.

Prerequisite(s): Grade of "C-" or better in ACCT 128 Cost Accounting or permission of the instructor.

(Normally offered each spring semester.)

ACCT 240 Individual Federal Tax Accounting

3 hours

An introduction to Federal Income Tax laws through the study of the tax law, regulations, and procedures that apply to individual taxpayers. This course provides a basic understanding of the Federal Income Tax code and of tax compliance as it relates to individual taxpayers.

Prerequisite(s): Grade of "C-" or better in ACCT 032 Principles of Accounting II or permission of the instructor.

(Normally offered each fall semester.)

ACCT 241 Corporate Federal Tax

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 individual and corporate Federal tax law.

Prerequisite(s): Grade of "C-" or better in ACCT 240 Individual Federal Tax Accounting.

(Normally offered each spring semester.)

ACCT 242 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): Grade of "C-" or better in ACCT 112 Intermediate Accounting II or permission of the instructor.

(Normally offered each spring semester.)

ACCT 243 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 112 Intermediate Accounting II.

(Normally offered each fall semester.)

ACCT 290 Selected Topics

3 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 295 Independent Study

1 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 297 Accounting Internship

3 hours

Each student must work with the department intern coordinator to obtain an accounting-related internship related to the specific area of emphasis or interest of the student. This course presents each student the opportunity for work-related application of accounting. Under special circumstances, a second internship may be taken for credit with the approval of the business department chair and the internship coordinator.

Prerequisite(s): Junior standing and permission of the department internship coordinator.

(Normally offered each semester.)

BUSAD 100 Principles of Management

3 hours

An introduction to management theory and practice. Students explore the history of management and the environment in which managers operate. Classroom discussion focuses on the basic managerial functions of planning, organizing, leading, and controlling.

(Normally offered each semester.)

BUSAD 109 Spreadsheet Applications

1 hours

This course is an introduction to spreadsheet applications for business, economics, and accounting. Emphasis will be placed on spreadsheet basics such as creating, organizing, and linking worksheets; editing and formatting cells; entering data; creating simple formulas; using simple functions (e.g., average, sum, fill, etc.); and, with the Excel Chart Wizard, creating basic graphs. Students will gain a fundamental understanding of spreadsheets and their functionality as preparation for business, economics, and accounting courses.

No Pass/Fail.

Prerequisite(s): Departmental major or minor.

(Normally offered each semester.)

BUSAD 110 Business and Economic Statistics

3 hours

An introduction to descriptive and inferential statistics. Topics include gathering, organizing, interpreting, and presenting data with emphasis on hypothesis testing as a method for decision making in the fields of business and economics. Procedures include z-tests, t-tests, ANOVAs, correlation, and simple regression.

Prerequisite(s): Demonstrated proficiency in high school algebra or permission of the instructor.

Corequisite(s): BUSAD 109 Spreadsheet Applications.

(Normally offered each semester.)

BUSAD 115 Principles of Marketing

3 hours

Students examine the role of marketing in society with an introduction to the fundamentals of strategic marketing planning and the development of the marketing mix. Topics include buyer behavior, market segmentation, distribution, pricing policies, communication strategies, and product development.

(Normally offered each semester.)

BUSAD 120 Managing Information Systems

3 hours

This course will provide an introduction and overview to the managing of information systems (MIS) in today's organizations. The focus is on the use of strategic information systems related to decision making processes and activities in the functional areas of organizations such as operations, management, and marketing.

Prerequisite: BUSAD 100 Principles of Management or permission.

BUSAD 150 Business Communication

3 hours

This course will review the basics of effective oral and written communication and apply these basics to business writing and presentations. A variety of individual and collaborative projects, including memos, letters, and reports, will emphasize the process of drafting, revising, and editing business communications.

Prerequisite(s): Major in Business Administration or Accounting.

BUSAD 190 Selected Topics

1-5 hours

A topical course designed to investigate any relevant subject matter not included in any of the standard courses. The title and 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 201 Quantitative Methods

3 hours

This course will review modern quantitative methods used in decision making. The intent is to expose the student to various modeling techniques and to apply these techniques using Excel. Topics include linear programming, regression analysis, goal programming, and simulation models.

Prerequisite(s): Grade of "C-" or better in BUSAD 110 Business and Economic Statistics and MATH 010 College Algebra or higher.

(Normally offered each semester.)

BUSAD 204 Financial Management

3 hours

Students are introduced to financial management of proprietorships, partnerships, and corporations. Concepts of risk and return, time value of money, and stock and bond valuation are analyzed from a quantitative approach and applied throughout the course. Additional topics covered are the cost of capital as related to discounted cash flow, capital budgeting, and strategic financing decisions. A project consisting of several spreadsheet applications will be utilized in order to expose students to their potential for financial analysis. Topics covered include: basic financial statements, financial ratio analysis, time value of money, valuation and rates of return, the cost of capital, and capital budgeting.

Prerequisite(s): Junior standing and grades of "C-" or better in ECON 053 Macroeconomic Principles, ACCT 032 Principles of Accounting II, and MATH 010 College Algebra or higher, or permission of the instructor.

(Normally offered each semester.)

BUSAD 205 International Finance

3 hours

This course covers the basic concepts and practices used in the field of international finance including differences in both customs and operating procedures between the United States and its trading partners. The focus will be on their international monetary system and emphasis on the role of international finance in multinational corporations, financing foreign operations, foreign investment analysis, country risk analysis, government currency controls, exchange rates, and arbitrage.

Prerequisite(s): Grades of "C-" or better in ECON 053 Macroeconomic Principles and ECON 054 Microeconomic Principles.

(Normally offered each spring semester.)

BUSAD 206 Investments

3 hours

Students are provided with a background in investments, including the types of securities available to investors today in the money and capital markets and the security markets where they are traded. Fixed income and equity securities are analyzed from a quantitative perspective. Additional topics include various approaches to common stock analysis and open and closed-end investment companies. This course also requires students to manage funds for the University's endowment.

Prerequisite(s): Grade of "C-" or better in BUSAD 204 Financial Management or permission of the instructor.

(Normally offered each fall semester.)

BUSAD 208 Bank Management

3 hours

Students will examine bank management from a practical perspective. This includes the organization of the banking system, the evolution of bank regulations, and the perspectives of bankers and regulators toward these rules. Trends in banking and its competition and liquidity, loan, and investment management will also be studied. Students will discover the unique challenges confronting managers of commercial banks as they operate within various competitive markets.

Prerequisite(s): Grade of "C-" or better in BUSAD 204 Financial Management.

(Normally offered each fall semester.)

BUSAD 210 Advanced Financial Seminar

3 hours

A three-part seminar dealing with corporate finance, investments, and bank management. This course is considered to be the final course prior to job entry for a student who wishes to pursue a career in finance. This course also requires students to manage funds for the University's endowment.

Prerequisite(s): Grade of "C-" or better in BUSAD 204 Financial Management or permission of the instructor.

(Normally offered each spring semester.)

BUSAD 211 Business Law I

3 hours

An introduction to the law, the courts, torts and contracts. It will also explore the law's application to business. This is a required course for Business Administration and Accounting majors.

Prerequisite(s): Junior standing or permission of the instructor.

(Normally offered each semester.)

BUSAD 212 Business Law II

3 hours

A survey of the application of the law to business entities, with an emphasis on business formation, negotiable instruments and other legal matters. The course is designed to meet the needs of accounting students, prelaw students and students planning on attending graduate school. The course does not satisfy the Business Law requirement for Business Administration majors.

Prerequisite(s): Junior standing or permission of the instructor.

(Normally offered each spring semester.)

BUSAD 225 Organizational Behavior

3 hours

This course provides a conceptual framework for understanding behavior within the organization. Students explore behavior at the individual, group, and organizational levels. Units of analysis include personality, leadership, conflict, motivation, power, and politics.

Prerequisite(s): Grade of "C-" or better in BUSAD 100 Principles of Management or permission of the instructor.

(Normally offered each fall semester.)

BUSAD 226 Marketing Management

3 hours

This course is taught from the leader's decision-making perspective with an emphasis on the marketing manager's role in the development and analysis of goal-oriented marketing strategies. Students explore how marketing decisions impact the overall development including market research, promotion, pricing, distribution, and competitive strategies.

Prerequisite(s): Grade of "C-" or better in BUSAD 115 Principles of Marketing.

(Normally offered each fall semester.)

BUSAD 227 Consumer Behavior

3 hours

Application of behavioral science theories, concepts, methods, and research findings to the understanding and prediction of consumer behavior as the basis for decision making by marketing managers. Designed to provide additional insight into sociological, psychological, and environmental factors affecting the consumer decision process and their importance to marketing strategies.

Prerequisite(s): Grade of "C-" or better in BUSAD 115 Principles of Marketing.

(Normally offered each spring semester.)

BUSAD 228 International Marketing

3 hours

This course provides an investigation of the opportunities and challenges facing American companies seeking to expand their markets across international boundaries. Analysis includes a study of international marketing barriers, cultural patterns, adapting the product line to international markets, selecting of channels of distribution, pricing strategies, and international communication strategies.

Prerequisite(s): Grade of "C-" or better in BUSAD 115 Principles of Marketing.

(Normally offered each fall semester.)

BUSAD 229 Promotional Strategy

3 hours

Focuses on developing the appropriate mix of promotional tools used in marketing communications, including advertising, sales promotions, public relations, sponsorship, point of purchase, and personal selling. Examines the relationship of promotional strategies to the communication process. Students develop an integrated marketing communications plan for an area business.

Prerequisite(s): Grade of "C-" or better in BUSAD 115 Principles of Marketing.

(Normally offered each spring semester.)

BUSAD 231 Human Resources Management

3 hours

An in-depth study of current policies and problems in human resource management. Subjects include human resource planning, recruiting, selection, training, management development, compensation, discipline, labor relations, equal employment opportunity laws/regulations, and human resource management policies.

Prerequisite(s): Junior standing or permission of the instructor.

(Normally offered each semester.)

BUSAD 235 Advanced Human Resources Management

3 hours

Labor legislation, labor trends, and many controversial and contemporary human resource management problems are explored. The course is taught by case method along with lecture and general discussion of selected topics related to current personnel problems and trends. The cases used are designed to demonstrate the student's ability to apply sound human resource management concepts and principles in arriving at effective and workable solutions to complex contemporary problems.

Prerequisite(s): Grade of "C-" or better in BUSAD 231 Human Resources Management.

BUSAD 239 Business Ethics

3 hours

This course investigates ethical issues and moral dilemmas found in the modern business arena. The conflict between an organization's economic performance and its social obligations are studied. Various economic theories, legal regulations and philosophic doctrines are discussed. Contemporary Western moral philosophy, historic and contemporary Christian ethics, and social theory provide a context for the course. Case studies are integrated throughout the semester.

(Normally offered each spring semester.)

BUSAD 247 Negotiations

3 hours

This course presents the fundamentals of business negotiation, strategies and tactics of a variety of negotiation styles and contexts, in addition to, individual differences and negotiation across cultures. Negotiation principles are analyzed through readings, cases, class discussion, presentations, and guest speakers. Application of these principles is provided during the course through a variety of negotiation exercises.

Prerequisite(s): Junior standing.

(Normally offered each spring semester.)

BUSAD 248 Entrepreneurship

3 hours

Students use multidisciplinary business skills to identify, analyze, and execute practical management solutions to the various problems and opportunities of a small business enterprise. The major projects preparation of an actual business plan. Lectures and guest speakers from the community help provide students a clearer understanding of the link between theoretical studies and the practical world of business.

Prerequisite(s): Junior standing and grades of "C-" or better in ACCT 031 Principles of Accounting I, BUSAD 100 Principles of Management, and BUSAD 115 Principles of Marketing, or permission of the instructor.

(Normally offered each spring semester.)

BUSAD 249 Strategic Management

3 hours

This course integrates all prior accounting, business, and economics courses as final preparation for the student's entry into the business world or graduate studies. Case studies and computer simulations are utilized to enable students to gain an understanding of business operations and the application of business principles.

Prerequisite(s): Senior standing Business Administration, Accounting, or Economics majors, BUSAD 109 Spreadsheet Applications, grades of "C-" or better in ACCT 031 Principles of Accounting I, ACCT 032 Principles of Accounting II, ECON 053 Macroeconomic Principles, ECON 054 Microeconomic Principles, BUSAD 100 Principles of Management and BUSAD 115 Principles of Marketing, or permission of the instructor.

(Normally offered each semester.)

BUSAD 290 Selected Topics

1-5 hours

A topical course designed to investigate relevant subject matter not included in any of the standard courses. The title and 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 295 Independent Study

1hours

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 of the department. Independent Study may not duplicate courses described in the catalog.

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

BUSAD 297 Business Internship

3 hours

Each student must work with the department intern coordinator to obtain a business-related internship related to the specific area of emphasis or interest of the student. This course presents each student the opportunity for work-related application of business interest. Under special circumstances, a second internship may be taken for credit with the approval of the business department chair and the internship coordinator.

Prerequisite(s): Junior standing and permission of the department internship coordinator.

(Normally offered each semester.)

ECON 053 Macroeconomic Principles

3 hours

An examination of the macroeconomic theories, problems, and policies of the U.S. economy. Topics include supply and demand, a description of the main sectors of the economy, and the role of government in stabilizing the economy with monetary and fiscal policies.

(Normally offered each semester.)

ECON 054 Microeconomic Principles

3 hours

An examination of the microeconomic theories, problems, and policies of the U.S. economy. Topics include the theory of the firm, market structures, and current economic issues such as income distribution, antitrust policy, poverty, the farm problem, and international trade.

Prerequisite(s): ECON 053 Macroeconomic Principles strongly recommended.

(Normally offered each semester.)

ECON 102 Money and Banking

3 hours

A study of the nature and function of money, monetary theory and policy, and financial institutions; and a survey of the historical developments that have affected the U.S. monetary system.

Prerequisite(s): Grade of "C-" or better in ECON 053 Macroeconomic Principles.

ECON 110 Business and Economic Statistics

3 hours

An introduction to descriptive and inferential statistics. Topics include the gathering, organizing, interpreting, and presenting of data with emphasis on hypothesis testing as a method for decision making in the fields of business and economics. Procedures examined include z-tests, t-tests, ANOVAs, correlation, and simple regression.

Prerequisite(s): Demonstrated proficiency in high school algebra or permission of the instructor.

Corequisite(s): BUSAD 109 Spreadsheet Applications.

(Normally offered each semester.)

ECON 155 Microeconomic Theory

3 hours

A study of the mechanisms by which resources are allocated in a market economy, the effects of imperfect competition upon resource allocation, and the pricing and employment of inputs.

Prerequisite(s): Grade of "C-" or better in ECON 054 Microeconomic Principles.

(Normally offered each fall semester.)

ECON 156 Macroeconomic Theory

3 hours

A study of the concepts and measurement of national income, including an analysis of the forces determining the level of national income and employment, the price level, and the rate of economic growth.

Prerequisite(s): Grade of "C-" or better in ECON 053 Macroeconomic Principles.

(Normally offered each spring semester.)

ECON 190 Selected Topics

1-3 hours

A topical course designed to investigate any relevant subject matter not included in any of the standard courses. The title and 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 209 Public Finance

3 hours

A study of local, state, and national revenues and expenditures in the U.S. economy and their subsequent effects upon the economy, with emphasis on public policy and current issues such as Medicare and Social Security.

Prerequisite(s): Grades of "C-" or better in ECON 053 Macroeconomic Principles and ECON 054 Microeconomic Principles.

(Normally offered alternate spring semesters.)

ECON 215 Environmental Economics

3 hours

This course allows students to investigate resource scarcity, the energy problem, and alternatives for the future. Emphasis is placed on benefits and costs of environmental preservation and the contribution that the economics discipline makes toward the solution of environmental problems. Selected current problems are integrated throughout the course.

Prerequisite(s): Grade of "C-" or better in ECON 054 Microeconomic Principles or permission of the instructor.

ECON 251 Labor Economics

3 hours

An analysis of labor theory and the labor force including an examination of occupational wage differentials, women in the labor force, investment in human capital, racial discrimination in employment, and the impact of labor unions.

Prerequisite(s): Grade of "C-" or better in ECON 054 Microeconomic Principles or permission of the instructor.

ECON 253 Comparative and Transitional Economic Systems

3 hours

A critical analysis of the various real and theoretical economic systems of capitalism and socialism. Specific countries' systems are examined within a contemporary framework.

Prerequisite(s): Junior standing and grade of "C-" or better in ECON 053 Macroeconomic Principles, or permission of the instructor.

ECON 255 Industrial Organization

3 hours

A study of the structure, conduct, and performance of U.S. industry. Emphasis is placed on the relationship between the elements of market structure and their effect on both the conduct and performance of the modern corporation. The evolution of public policy in relationship with the corporation is emphasized, particularly in the form of antitrust laws.

Prerequisite(s): Junior standing and grade of "C-" or better in ECON 054 Microeconomic Principles or permission of the instructor.

ECON 257 International Trade

3 hours

A study of the theory of international trade, commercial policy, international monetary affairs, and institutions for international economic stability and development.

Prerequisite(s): Junior standing and grade of "C-" or better in ECON 054 Microeconomic Principles or permission of the instructor.

ECON 258 Economic Development

3 hours

A seminar on the problems of developing nations, using primarily Latin American examples to gain insight into the reasons why poverty persists alongside spectacular affluence. Economic justice is a primary focus. Topics will include the role of gender, transnational corporations, foreign aid, and various proposals to promote change and development, using an interdisciplinary approach.

Prerequisite(s): Junior standing a grade of "C-" or better in ECON 053 Macroeconomic Principles or permission of the instructor.

(Normally offered every other spring semester.)

ECON 261 Economic Viewpoints

3 hours

An analysis of the various economic philosophies that have arisen from Western European and North American experiences. The senior comprehensive requirement may be met in this course by completion of a thesis satisfying departmental guidelines.

Prerequisite(s): Grade of "C-" or better in ECON 054 Microeconomic Principles or permission of the instructor.

ECON 272 Contemporary Economic Problems of the World

3 hours

A course in which selected current topics are studied in depth. The topics could range from local to international economic problems. Extensive use of selected resource materials is required.

Prerequisite(s): Grade of "C-" or better in ECON 054 Microeconomic Principles or permission of the instructor.

ECON 290 Selected Topics

1-3 hours

A topical course designed to investigate relevant subject matter not included in any of the standard courses. The title and 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 295 Independent Study

1hours

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

ECON 297 Economics Internship

3 hours

Each student must work with the department intern coordinator to obtain an economics-related internship. This course gives opportunity for practical application of theoretical principles learned in the classroom. Under special circumstances, a second internship may be taken for credit with the approval of the business department chair and the internship coordinator.

Prerequisite(s): Junior standing or permission of the internship coordinator.

(Normally offered each semester.)