Nebraska Wesleyan University

Business, Accounting and Economics (Undergraduate)

Catalog

2024-2025

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 major's degree.

Department Learning Outcomes
Majors will be able to:

1. Demonstrate application and integration of knowledge in the core functional areas of business (Accounting, Economics, Finance, Management, and Marketing).
2. Utilize critical and creative thinking through data and reasoning to engage in effective decision?making in business.
3. Use oral and written means of expression to communicate ideas and perspectives clearly while listening openly and learning from others.
4. Exhibit responsible, ethical, and meaningful civic engagement.

Majors, Minors & Degrees

Majors

1. Accounting (B.A., B.S.)
2. Business Administration (B.A., B.S.)
3. Business-Sociology (B.S.)
4. Digital Marketing (B.A., B.S.)
5. Economics (B.A., B.S.)
6. Financial Planning (B.A., B.S)
7. International Business (B.A.)
8. Project Management (B.A., B.S.)

Minors

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

Courses

ACCT 1310 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 1320 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 1310 Principles of Accounting I.
(Normally offered each semester.)

ACCT 1900 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 1950 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): Permission of the department chair.

ACCT 1960 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 1970 Internship

1-8 hours

An on-the-job experience oriented toward the student’s major interest. The student is to secure a position in an organization that satisfies the mutual interests of the instructor, the sponsor, and the student. P/F Only.
Prerequisite(s): Permission of the department chair.

ACCT 2110 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 1320 Principles of Accounting II or permission of the instructor.
(Normally offered each fall semester.)

ACCT 2120 Intermediate Accounting II

3 hours

A continuation of ACCT 2110 Intermediate Accounting I 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 2110 Intermediate Accounting I.
(Normally offered each spring semester.)

ACCT 2280 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 1320 Principles of Accounting II or permission of the instructor.
(Normally offered each fall semester.)

ACCT 2440 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 1310 Principles of Accounting I and ACCT 1320 Principles of Accounting II.
(Normally offered each spring semester.)

ACCT 2900 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 2950 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): Permission of the department chair.

ACCT 2960 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 2970 Internship

1-8 hours

An on-the-job experience oriented toward the student's major interest. The student is to secure a position in an organization that satisfies the mutual interests of the instructor, the sponsor, and the student. P/F Only.
Prerequisite(s): Permission of the department chair.

ACCT 3300 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 2280 Cost Accounting or permission of the instructor.
(Normally offered each spring semester.)

ACCT 3400 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 1320 Principles of Accounting II or permission of the instructor.
(Normally offered each fall semester.)

ACCT 3500 Voluntary Income Tax Assistance

1 hour

This is a service learning course that allows students to provide income tax preparation services, at no cost, to low income taxpayers in conjunction with the IRS. May be taken twice.
Prerequisite(s): ACCT 3400 Individual Federal Tax Accounting.

Archway Curriculum: Essential Connections: Experiential Learning: Exploratory

ACCT 3900 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 3950 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): Permission of the department chair.

ACCT 3960 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 3970 Internship

1-8 hours

An on-the-job experience oriented toward the student's major interest. The student is to secure a position in an organization that satisfies the mutual interests of the instructor, the sponsor, and the student. P/F Only.
Prerequisite(s): Permission of the department chair.

ACCT 4410 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 3400 Individual Federal Tax Accounting.
(Normally offered each spring semester.)

ACCT 4420 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 2120 Intermediate Accounting II or permission of the instructor.
(Normally offered each spring semester.)

ACCT 4430 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 4900 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 4910 Directed Readings

1-6 hours

An opportunity for students, under the supervision of a faculty member, to pursue scientific literature not covered in other coursework.

ACCT 4950 Independent Study

1-3 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): Permission of the department chair.

ACCT 4960 Special Projects

1-3 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 4970 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.
No Pass/Fail.
Prerequisite(s): Junior standing or permission of the department internship coordinator.
(Normally offered each semester including summer.)

ACCT 5410X Corporate Federal Tax Accounting

3 hours

See ACCT 5410 Corporate Federal Taxation.
Prerequisite(s): Grade of "C-" or better in ACCT 3400 Individual Federal Tax Accounting, senior standing, 3.25 or higher GPA, and permission of the MBA program director and Business, Accounting and Economics department chair.

ACCT 5420X Auditing

3 hours

See ACCT 5420 Auditing.
Prerequisite(s): ACCT 2110 Intermediate Accounting I, senior standing, 3.25 or higher GPA, and permission of the MBA program director and Business, Accounting and Economics department chair.

ACCT 5430X Advanced Accounting

3 hours

See ACCT 5430 Advanced Accounting.
Prerequisite(s): Grade of "C-" or better in ACCT 2120 Intermediate Accounting II, senior standing, 3.25 or higher GPA, and permission of the MBA program director and Business, Accounting and Economics department chair.

BUSAD 1650 Introduction to Project Management

3 hours

This course will introduce students to the power of effective project management through two primary frameworks: waterfall and agile. Students will also learn vital project-management concepts applicable to a wider range of industries and occupations. This course is an online class offered through the Lower Cost Models Consortium. The class has optional live sessions.

BUSAD 1800 Personal Finance

3 hours

Personal Finance is focused on giving college students the fundamental understanding and basic implementation skills in the following areas: insurance, investment, buying/leasing a car; renting/buying real estate, and personal accounting. This is accomplished through lecture, discussion, community experts, on-line resources, and completion of an extensive personal finance portfolio.

BUSAD 1900 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 1950 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): Permission of the department chair.

BUSAD 1960 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.

BUSAD 1970 Internship

1-8 hours

An on-the-job experience oriented toward the student's major interest. The student is to secure a position in an organization that satisfies the mutual interests of the instructor, the sponsor, and the student. P/F Only.
Prerequisite(s): Permission of the department chair.

BUSAD 2000 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 2100 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.
Cross listed with ECON 2100.
Prerequisite(s): Demonstrated proficiency in high school algebra or permission of the instructor.
(Normally offered each semester.)

BUSAD 2150 Social Media Marketing

3 hours

This course explores using social media effectively to move consumers to action. To be a successful marketer, you must be able to plan a campaign that aligns with strategic goals, execute using the appropriate channels and tactics, and measure the success or failure of your efforts. This course is an online class offered through the Lower Cost Models Consortium. The class has optional live sessions.

Prerequisite(s): Grade of "C-" or better in BUSAD 2000 Principles of Marketing.

BUSAD 2250 Email Marketing

3 hours

Email marketing is vital to modern businesses and a primary tool in any skilled marketer's toolkit. This course will teach you to craft successful email marketing campaigns for sales, engagement, and activation. By the end of this course, you'll know how to write emails that drive customers to take desired actions and how to structure campaigns for maximum effect. You'll also build your marketing campaign. This course is an online class offered through the Lower Cost Models Consortium. The class has optional live sessions.

Prerequisite(s): First-Year Writing class and a grade of "C- " or better in BUSAD 2000 Principles of Marketing. BUSAD 2150 Social Media Marketing is recommended but not required.

BUSAD 2300 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): Business Administration, Accounting, Economics, International Business, or Sport Management major.

Archway Curriculum: Essential Connections: Writing Instructive
Archway Curriculum: Essential Connections: Speaking Instructive

BUSAD 2350 Viral and Organic Growth

3 hours

"Going Viral" is the goal of most web-based marketing content. Companies that generate content that can spread through the internet organically are the most successful in growing their brand. This course will teach you what drives people to share content and build shareable and meme-worthy content. By the end of this course, you will understand what drives viral sharing and learn how to facilitate it. This course is an online class offered through the Lower Cost Models Consortium. The class has optional live sessions.

Prerequisite(s): Grade of "C-" or better in BUSAD 2000 Principles of Marketing.

Archway Curriculum: Essential Connections: Speaking Instructive

BUSAD 2500 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.)

Archway Curriculum: Essential Connections: Experiential Learning: Exploratory
Archway Curriculum: Integrative Core: Power Thread

BUSAD 2550 Project Planning

3 hours

Any successful project starts with a plan. This course provides students with a deep understanding of project planning. Projects are a series of tradeoffs between scope, cost, and time, so students will need to learn how to balance them to create a realistic and achievable plan. Students will also learn to leverage resources and manage risk, quality, and stakeholder expectations to ensure project success. This course is an online class offered through the Lower Cost Models Consortium. The class has optional live sessions.

Prerequisite(s): Grade of "C-" or better in BUSAD 1650 Introduction to Project Management.

BUSAD 2700 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 2800 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 2900 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 2950 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): Permission of the department chair.

BUSAD 2960 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.

BUSAD 2970 Internship

1-8 hours

An on-the-job experience oriented toward the student's major interest. The student is to secure a position in an organization that satisfies the mutual interests of the instructor, the sponsor, and the student. P/F Only.
Prerequisite(s): Permission of the department chair.

BUSAD 3000 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 2500 Principles of Management or permission of the instructor.
(Normally offered each fall semester.)

Archway Curriculum: Essential Connections: Discourse Instructive

BUSAD 3100 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(s): BUSAD 2500 Principles of Management or permission of the instructor.

Archway Curriculum: Integrative Core: Innovation Thread

BUSAD 3200 Human Resource 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 and a 1000- or 2000-level writing-instructive course.
(Normally offered each semester.)

Archway Curriculum: Essential Connections: Writing Instructive

BUSAD 3300 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 productivity and capacity analysis, forecasting, regression analysis, linear programming, PERT/CPM, and statistical process control.

Prerequisite(s): Grade of "C-" or better in BUSAD 2100 Business and Economic Statistics, ECON 2100 Business and Economic Statistics, MATH 1300 Statistics, or MATH 3300 Mathematical Statistics I, and one of MATH 1100 College Algebra or MATH 1600 Calculus I, or department chair permission.

(Normally offered each semester.)

BUSAD 3350 Search Engine: Optimization and Marketing

3 hours

How do you find what you're looking for on the internet? Chances are, you turn to a search engine. Companies use Search Engine Optimization (SEO) and Search Engine Marketing (SEM) to make sure you see them first every time you turn to a search engine. By the end of this course, you'll learn how to optimize a website to show up first on a search and build search ads that will drive customers to your website. This course is an online class offered through the Lower Cost Models Consortium. The class has optional live sessions.

Prerequisite(s): Grade of "C-" or better in BUSAD 2000 Principles of Marketing.

BUSAD 3400 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 2000 Principles of Marketing.
(Normally offered each spring semester.)

BUSAD 3500 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 2000 Principles of Marketing and a 1000- or 2000-level speaking-instructive course.
(Normally offered each spring semester.)

Archway Curriculum: Essential Connections: Speaking Instructive

BUSAD 3600 Negotiation

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 3650 Project Execution

3 hours

In today's fast-paced work environment, no project proceeds from beginning to end without encountering unforeseen challenges, and the changing scope, priorities, or context of a project may require various adjustments. Additionally, project implementation and closure require conviction and trust in established processes and personnel. In either context, these are vital parts of a project's success and reflect how future projects will be managed. This course covers project execution, monitoring/control, implementation/handover, DevOps, and project closure. This course intends to finalize students' preparation for their Project Management Practicum and Internship. This course is an online class offered through the Lower Cost Models Consortium.

Prerequisite(s): Grade of "C-" or better in BUSAD 2550 Project Planning.

BUSAD 3700 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 1530 Macroeconomic Principles or ECON 1540 Microeconomic Principles, ACCT 1320 Principles of Accounting II, and a department-approved Math course (MATH 1100 College Algebra, MATH 1400 Pre-Calculus, or MATH 1600 Calculus I), or permission of the instructor.
(Normally offered each semester.)

BUSAD 3710 General Principles of Financial Planning

3 hours

This course provides a comprehensive examination of the general principles of financial planning, professional conduct and regulation, and education planning. The course introduces students to the financial planning process and working with clients to set goals and assess risk tolerance. In addition, students will learn to process and analyze information, construct personal financial statements, develop debt management plans, recommend financing strategies, and understand the basic components of a written comprehensive financial plan. The course also covers the regulatory environment, the time value of money, and economic concepts. The course and curriculum are approved by the CFP Board of Standards. This course is an online class offered through the Lower Cost Models Consortium.

Prerequisite(s): Sophomore standing.

BUSAD 3730 Investment Planning

3 hours

This course is designed for students interested in pursuing financial planning and asset management careers. This course explores the securities market, sources of information, risk/return, stocks, bonds, options, futures, and security analysis and culminates in portfolio construction and analysis. In addition, students will learn how to evaluate different asset classes for different investment objectives and determine their suitability for investors considering investment goals, time horizons, risk tolerance, and tax situations. The course and curriculum are approved by the CFP Board of Standards. This course is an online class offered through the Lower Cost Models Consortium.

Prerequisite(s): Grade of "C-" or higher in BUSAD 3710 General Principles of Financial Planning.

BUSAD 3740 Tax Planning

3 hours

This course covers taxation for individuals, sole proprietorships, partnerships, and corporations, as well as the tax aspects of investments, insurance, annuities, and retirement planning. Students will identify the likely tax consequences of personal and business financial activities and select appropriate and lawful tax-minimizing tactics and strategies. The course and curriculum are approved by the CFP Board of Standards. This course is an online class offered through the Lower Cost Models Consortium.

Prerequisite(s): Grade of "C-" or higher in BUSAD 3710 General Principles of Financial Planning.

BUSAD 3750 Retirement Savings & Income Planning

3 hours

This course provides students with the foundation to conduct a retirement needs analysis for individuals. In addition, students will understand the different types of retirement plans available to individuals and recognize the key factors that affect retirement plan selection for business owners. Students will evaluate and compare the characteristics of various retirement plans, address client suitability, and provide plan recommendations. The course covers tax-deferred retirement plans, IRAs, nonqualified plans, Social Security, Medicare, Medicaid, distribution strategies, taxation of distributions, and regulatory considerations. The course and curriculum are approved by the CFP Board of Standards. This course is an online class offered through the Lower Cost Models Consortium.

Prerequisite(s): Grade of "C-" or higher in BUSAD 3710 General Principles of Financial Planning.

BUSAD 3760 Estate Planning

3 hours

This course introduces federal gift, estate, and generation-skipping transfer taxes and the many planning techniques used to minimize the impact of these taxes on transfers of wealth. It also explores the income-tax effects of gifts and bequests, particularly the limitations of income-shifting to family members. The non-tax aspects of estate planning, including the estate planning process, property ownership, planning for incapacity, and planning for business owners, are examined, as is the need for estate planning documents for individuals, spouses, and unmarried couples. The course stresses the need for balancing tax and non-tax considerations in creating successful estate plans. The course and curriculum are approved by the CFP Board of Standards. This course is an online class offered through the Lower Cost Models Consortium.

Prerequisite(s): Grade of "C-" or higher in BUSAD 3710 General Principles of Financial Planning.

BUSAD 3800 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 3700 Financial Management or permission of the instructor.
(Normally offered each fall semester.)

BUSAD 3850 Portfolio Management: NWU Student Investment Group

1 hour

This course is an introduction to security and portfolio analysis. Students will be actively engaged in the management of monies recieved from Nebraska Wesleyan alumni and friends of the University. The monies are part of Nebraska Wesleyan's Endowment. Students will gain a fundamental understanding of portfolio management theories and their application by money managers in the market place. Emphasis is placed on gaining a better understanding and application of investment theories and concepts, and portfolio management including, but not limited to, economic, industry and company analysis, and the allocation of the NWU SIG's Fund assets. Performance is based upon total returns which are tracked by the University's consultants for the management of endowment funds. The Student Investment Group evaluates securities for sale on a regular basis and may sell securities as the SIG concludes is most appropriate. Decisions for the purchase of securities must be presented to a committee per Nebraska Wesleyan's SIG Guidelines which are part of the Board of Governor's Investment Policy Statement. Each spring semester an annual newsletter is created regarding the SIG's activities and performance. This newsletter is used for several purposes including reporting to the Financial Committee of the Board of Governors whom is ultimately responsible for the portfolio. No P/F.
Prerequisite(s): BUSAD 3700 Financial Management or permission of the instructor.

Archway Curriculum: Essential Connections: Experiential Learning: Intensive

BUSAD 3900 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 3950 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): Permission of the department chair.

BUSAD 3960 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.

BUSAD 3970 Internship

1-8 hours

An on-the-job experience oriented toward the student's major interest. The student is to secure a position in an organization that satisfies the mutual interests of the instructor, the sponsor, and the student. P/F Only.
Prerequisite(s): Permission of the department chair.

BUSAD 4000 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 3700 Financial Management.
(Normally offered each fall semester.)

BUSAD 4100 Advanced Human Resource 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 3200 Human Resource Management.

BUSAD 4200 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 2000 Principles of Marketing.
(Normally offered each fall semester.)

BUSAD 4300 International Marketing

3 hours

Students will investigate 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 channels of distribution, pricing strategies, and international communication strategies.
Prerequisite(s): Grade of "C-" or better in BUSAD 2000 Principles of Marketing and a 1000- or 2000-level speaking-instructive

course.

Archway Curriculum: Essential Connections: Speaking Instructive
Archway Curriculum: Integrative Core: Going Global Thread

BUSAD 4350 Digital Marketing Analytics

3 hours

Today, marketing professionals have access to incredible amounts of data. The ability to use this data is what differentiates successful marketing efforts from failed ones. In this course, students will learn how to analyze digital customer behavior data using various tools and use that data to test marketing hypotheses and improve customer acquisition. This course is an online class offered through the Lower Cost Models Consortium. The class has optional live sessions.

Prerequisite(s): Grade of "C-" or better in BUSAD 2000 Principles of Marketing, Department approved Math class, and BUSAD 2150 Social Media Marketing or BUSAD 2250 Email Marketing or BUSAD 3350 Search Engine: Optimization and Marketing.*

**A department-approved math course includes: MATH 1100 College Algebra, MATH 1450 Finite Mathematics or MATH 1600 Calculus I.*

BUSAD 4400 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 1530 Macroeconomic Principles and ECON 1540 Microeconomic Principles.
(Normally offered each spring semester.)

Archway Curriculum: Integrative Core: Going Global Thread

BUSAD 4450 Financial Plan Development

3 hours

Students will develop a complete financial plan through case studies and interviewing mock clients. Presentations of a formal financial plan, demonstrating the ability to set client expectations and communicate with clients by answering questions and concerns, are also required. The course and curriculum are approved by the CFP Board of Standards. This course is an online class offered through the Lower Cost Models Consortium.

Prerequisite(s): Grade of "C-" or higher in BUSAD 3710 General Principles of Financial Planning, BUSAD 3720 Risk Management & Insurance Planning, BUSAD 3730 Investment Planning, BUSAD 3740 Tax Planning, BUSAD 3750 Retirement Savings & Income Planning, and BUSAD 3760 Estate Planning.

BUSAD 4500 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 3700 Financial Management or permission of the instructor.
(Normally offered each spring semester.)

BUSAD 4600 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.

Prerequisite(s): Junior standing and a 1000- or 2000-level speaking-instructive course.
(Normally offered each spring semester.)

Archway Curriculum: Essential Connections: Speaking Instructive
Archway Curriculum: Justice Thread

BUSAD 4700 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 1310 Principles of Accounting I, BUSAD 2500 Principles of Management and BUSAD 2000 Principles of Marketing, or permission of the instructor.
(Normally offered each spring semester.)

Archway Curriculum: Integrative Core: Innovation Thread

BUSAD 4710 Entrepreneurship Practicum

1 hour

Students will complete an entrepreneurial practicum with a local business owner related to an area of interest of the student. This course is designed to give each student experience and insight into the processes entrepreneurs use in finding practical managerial solutions to the problems/opportunities of a business venture.
Pre or corequisite(s): BUSAD 4700 Entrepreneurship.

BUSAD 4800 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, grades of "C-" or better in ACCT 1310 Principles of Accounting I, ACCT 1320 Principles of Accounting II, ECON 1530 Macroeconomic Principles, ECON 1540 Microeconomic Principles, and BUSAD 2500 Principles of Management and BUSAD 2000 Principles of Marketing, or permission of the instructor, and a 1000- or 2000-level writing-instructive course.
(Normally offered each semester.)

Archway Curriculum: Essential Connections: Writing Instructive

BUSAD 4900 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 4950 Independent Study

1-3 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 of the department. Independent Study may not duplicate courses described in the catalog.
Prerequisite(s): Permission of the department chair.

BUSAD 4960 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.

BUSAD 4970 Business Internship

3 hours

Each student must work with the department internship 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.
No Pass/Fail.
Prerequisite(s): Junior standing or permission of the department internship coordinator.
(Normally offered each semester.)

BUSAD 4980 Senior Seminar

0-4 hours

A research seminar in which students conducting their research to satisfy the senior comprehensive requirement meet regularly to share insights, progress, and problems encountered along the way.

BUSAD 4990 Senior Project

0-4 hours

Independent field research for all majors.

BUSAD 5250X Leadership

3 hours

See BUSAD 5250 Leadership.
Prerequisite(s): Senior standing, 3.25 or higher GPA, and permission of the MBA program director and Business, Accounting and Economics department chair.

BUSAD 5260X Organizational Behavior

3 hours

See BUSAD 5260 Organizational Behavior.
Prerequisite(s): Senior standing, 3.25 or higher GPA, and permission of the MBA program director and Business, Accounting and Economics department chair.

BUSAD 5300X International Business

3 hours

See BUSAD 5300 International Business.
Prerequisite(s): Senior standing, 3.25 or higher GPA, and permission of the MBA program director and Business, Accounting and Economics department chair.

BUSAD 5330X Business Ethics and Corporate Responsibility

3 hours

See BUSAD 5330 Business Ethics and Corporate Responsibility.
Prerequisite(s): Senior standing, 3.25 or higher GPA, and permission of the MBA program director and Business, Accounting and Economics department chair.

BUSAD 5430X Innovation

3 hours

See BUSAD 5430 Innovation.
Prerequisite(s): Senior standing, 3.25 or higher GPA, and permission of the MBA program director and Business, Accounting and Economics department chair.

ECON 1530 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.)

Archway Curriculum: Foundational Literacies: Scientific Investigations: Social Science
Archway Curriculum: Integrative Core: Going Global Thread

ECON 1540 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 1530 Macroeconomic Principles strongly recommended.
(Normally offered each semester.)

Archway Curriculum: Foundational Literacies: Scientific Investigations: Social Science
Archway Curriculum: Integrative Core: Power Thread

ECON 1900 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 1950 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): Permission of the department chair.

ECON 1960 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

ECON 1970 Internship

1-8 hours

An on-the-job experience oriented toward the student's major interest. The student is to secure a position in an organization that satisfies the mutual interests of the instructor, the sponsor, and the student. P/F Only.
Prerequisite(s): Permission of the department chair.

ECON 2020 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 1530 Macroeconomic Principles.

ECON 2100 Business and Economic Statistics

3 hours

See BUSAD 2100 Business and Economic Statistics.

ECON 2550 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 1540 Microeconomic Principles
(Normally offered each fall semester.)

ECON 2560 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 1530 Macroeconomic Principles.
(Normally offered each spring semester.)

ECON 2900 Selected Topics

1-4 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 2950 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): Permission of the department chair.

ECON 2960 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

ECON 2970 Internship

1-8 hours

An on-the-job experience oriented toward the student's major interest. The student is to secure a position in an organization that satisfies the mutual interests of the instructor, the sponsor, and the student. P/F Only.
Prerequisite(s): Permission of the department chair.

ECON 3090 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 1530 Macroeconomic Principles and ECON 1540 Microeconomic Principles.
(Normally offered alternate spring semesters.)

ECON 3150 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 1540 Microeconomic Principles or permission of the instructor.

ECON 3350 Introductory Econometrics

3 hours

This course offers an introduction to the methodology and estimation of econometric models. We will do basic econometrics analysis, including simple and multiple regression analysis, ordinary least squares, binary models, cross section and time series analysis, hypothesis testing, model selection and specification, and data problems.

Prerequisite(s): ECON 1530 Macroeconomic Principles or ECON 1540 Microeconomic Principles and BUSAD 2100/ECON 2100 Business and Economic Statistics or similar statistics class from another department.

ECON 3510 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 1540 Microeconomic Principles or permission of the instructor.

ECON 3530 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 1530 Macroeconomic Principles, or permission of the instructor.

Archway Curriculum: Essential Connections: Diversity Instructive: Global

ECON 3900 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 3950 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): Permission of the department chair.

ECON 3960 Special Projects

1 hour

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

ECON 3970 Internship

1-8 hours

An on-the-job experience oriented toward the student’s major interest. The student is to secure a position in an organization that satisfies the mutual interests of the instructor, the sponsor, and the student. P/F Only.
Prerequisite(s): Permission of the department chair.

ECON 4550 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 1540 Microeconomic Principles or permission of the instructor.

ECON 4570 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 1540 Microeconomic Principles or permission of the instructor.

Archway Curriculum: Essential Connections: Diversity Instructive: Global
Archway Curriculum: Integrative Core: Going Global Thread

ECON 4580 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 1530 Macroeconomic Principles or permission of the instructor.
(Normally offered every other spring semester.)

Archway Curriculum: Essential Connections: Diversity Instructive: Global
Archway Curriculum: Integrative Core: Going Global Thread

ECON 4610 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 1540 Microeconomic Principles or permission of the instructor.

ECON 4720 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 1540 Microeconomic Principles or permission of the instructor.

ECON 4900 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 4950 Independent Study

1-3 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 of the department. Independent study may not duplicate courses described in the catalog.
Prerequisite(s): Permission of the department chair.

ECON 4960 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.

ECON 4970 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.
No Pass/Fail.
Prerequisite(s): Junior standing or permission of the department internship coordinator.
(Normally offered each semester.)

ECON 4980 Directed Readings

0-4 hours

An opportunity for students, under the supervision of a faculty member, to pursue scientific literature not covered in other coursework.

ECON 4990 Senior Project

0-4 hours

Independent field research for all majors.