

# Nebraska Wesleyan University

Catalog 2024-2025

Department/Program:

## Business Administration (Graduate)

Majors, Minors & Degrees:

### Majors

Business Administration (M.B.A.)

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

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

### Certificates

Executive Leadership

### Courses

#### ACCT 5010 Accounting for Decision Making (3 hours)

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

*Prerequisite(s): Admission to the graduate program.*

#### ACCT 5410 Corporate Federal Taxation (3 hours)

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

#### ACCT 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 5420 Auditing (3 hours)

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

*Prerequisite(s): ACCT 2110 Intermediate Accounting I*

#### ACCT 5420X Auditing (3 hours)

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 5430 Advanced Accounting (3 hours)

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

*Prerequisite(s): ACCT 2120 Intermediate Accounting II.*

#### ACCT 5430X Advanced Accounting (3 hours)

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.

#### ACCT 5510 Financial Reporting and Analysis (3 hours)

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

*Prerequisite(s):* ACCT 5010 *Accounting for Decision Making* or ACCT 2120 *Intermediate Accounting II*.

#### ACCT 5900 Selected Topics (1-4 hours)

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

#### ACCT 5950 Independent Study (1-4 hours)

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

*Prerequisite(s):* Permission of the department chair.

#### ACCT 5960 Special Projects (1-15 hours)

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

*Prerequisite(s):* Permission of the instructor.

#### ACCT 5970 Internship (1-8 hours)

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.

*Prerequisite(s):* Permission of the department chair.

#### BUSAD 5000 Mentoring Experience (0 hours)

This online course documents the students' participation in the MBA Mentoring Program. Students will benefit from collaborating with their mentors about both their personal and professional goals. Students will be given a variety of activities to complete with their mentor. Students must complete this course twice during their program. P/F Only.

*Prerequisite(s):* BUSAD 5030 *Self-Awareness, Adaptability, and Authenticity*.

#### BUSAD 5010 The Language of Business (2 hours)

This course will provide an overview of key topics and concepts used in business disciplines, such as accounting, economics and finance. An understanding of these topics will help students solve business problems by developing their analytical skills. This course also covers other skills required to be successful, including written and oral communications, spreadsheets and networking. Students should complete this course in their first two terms in the MBA.

Recommended to be taken prior to ACCT 5010 *Accounting for Decision Making* and ECON 5030 *Managerial Economics*.

#### BUSAD 5030 Self-Awareness, Adaptability, and Authenticity (1 hour)

This course focuses on the skills and characteristics top executives look for in MBA graduates that aren't related to specific discipline, such as adaptability, self-awareness and strategic thinking. Learners will perform self-assessments, set goals, build community and develop leadership skills. In addition, students will begin the mentoring program in this course. This course should be completed in the first two terms of a student's program.

#### BUSAD 5040 Managerial Finance (3 hours)

This course exposes students to major financial principles, concepts and financial techniques of corporate finance as applied to management decision-making. Some of these concepts include the risk/return trade-off, time value of money, asset valuation, the cost of capital and the capital budgeting process. The objective of this course is to develop an understanding of the financial

principles and concepts, understand how they are used and their limitations, and to provide students with the analytical tools to make the decisions when managing a company's financial resources. Emphasis is placed on the application of this information and students' ability to analyze a company's financial condition and make recommendations for future actions.

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

#### **BUSAD 5110 Marketing Management (3 hours)**

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

#### **BUSAD 5120 Decision Sciences (3 hours)**

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

#### **BUSAD 5210 Human Resource Management and Strategy (3 hours)**

This course explores the technical and legal aspects of human resource management from a strategic business perspective. It aims to enhance the students' ability to apply theoretical concepts and alternative approaches for dealing with common issues in the work place. Specific topics include human resource planning and strategy, the legal environment, recruitment and training, assessment and development, and special topics.

#### **BUSAD 5220 Risk Management (3 hours)**

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

#### **BUSAD 5230 Project Management (3 hours)**

This course provides an overview of key concepts in project management. It introduces project management terminology, skills and tools with a focus on concepts that can be of value in managing small projects. The material presented is consistent with the standard for project management published by the Project Management Institute.

#### **BUSAD 5250 Leadership (3 hours)**

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

#### **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 5260 Organizational Behavior (3 hours)**

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

#### **BUSAD 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 5300 International Business (3 hours)**

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

#### BUSAD 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 5330 Business Ethics and Corporate Responsibility (3 hours)

This class provides a framework for understanding the importance of business ethics and corporate responsibility. The aspects of leadership, compliance and decision making in organization will be studied, along with the potential conflicts between, and impacts on the stakeholders of an organization. This course will examine the relationships between business and society, considering the ethical questions and implications involved.

#### 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 5350 Social Entrepreneurship (3 hours)

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

#### BUSAD 5430 Innovation (3 hours)

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

#### BUSAD 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.*

#### BUSAD 5440 Reality Based Management (3 hours)

In this course, students will learn practical applications of Management, Leadership and Supervision theory. Practical applications begin with identification of problems and opportunities in a format that allows systematic solutions. The course is based on Kotter's concept of the difference between leadership and management dimensions and utilizes real world challenges to design systematic plans of improvement.

#### BUSAD 5450 Executive Leadership (3 hours)

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

#### BUSAD 5500 Business Strategy (3 hours)

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

*Prerequisite(s): BUSAD 5110 Marketing Management, BUSAD 5040 Managerial Finance, BUSAD 5260 Organizational Behavior,*

and BUSAD 5330 Business Ethics and Corporate Responsibility.

#### BUSAD 5500 Business Strategy (3 hours)

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

*Prerequisite(s): BUSAD 5110 Marketing Management, BUSAD 5040 Managerial Finance, BUSAD 5260 Organizational Behavior, and BUSAD 5330 Business Ethics and Corporate Responsibility.*

#### BUSAD 5560 Organizational Development and Change (3 hours)

Organizational development is considered as a multi-step process that may involve a wide variety of interventions. Interventions from those involving basic human processes to those requiring planning at the strategic level are covered. Particular emphasis is placed on selecting appropriate interventions based on thoughtful diagnosis of organizational issues.

#### BUSAD 5900 Selected Topics (1-4 hours)

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

#### BUSAD 5950 Independent Study (0-4 hours)

This is a research course. The student initially meets with the program director 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. P/F Only when taken for 0 credits.

*Prerequisite(s): Permission of the program director.*

#### BUSAD 5960 Special Projects (1-4 hours)

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

*Prerequisite(s): Permission of the program director.*

#### BUSAD 5970 Internship (1-8 hours)

An on-the-job experience oriented toward the student's interest. The student is to secure a position in an organization that satisfies the mutual interests of the program director, the sponsor, and the student.

*Prerequisite(s): Permission of the program director.*

#### ECON 5030 Managerial Economics (3 hours)

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

#### ECON 5900 Selected Topics (1-4 hours)

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

#### ECON 5950 Independent Study (1-4 hours)

This is a research course. The student initially meets with the program director 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 program director.*

#### ECON 5960 Special Projects (1-4 hours)

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

*Prerequisite(s): Permission of the program director.*

#### **ECON 5970 Internship (1-8 hours)**

An on-the-job experience oriented toward the student's interest. The student is to secure a position in an organization that satisfies the mutual interests of the program director, the sponsor, and the student.

*Prerequisite(s): Permission of the program director.*

#### **HCMGT 5250 Ethics in Health Care and Business (3 hours)**

This course provides an overview of the ethical issues leaders will face in the healthcare management and business environments. Students will explore case scenarios that examine the ethical decision-making of health care providers and others working in health care facilities. Students will develop skills for applying deliberation tools and frameworks to a wide variety of topics including: realms of ethics, shared-decision-making, quality/safety/compliance, healthcare disparities, research ethics, care for the vulnerable and marginalized, and public health.

*Prerequisite(s): Admission to the MSN/MBA program.*

#### **HCMGT 5750 Human Resource and Capital Management (3 hours)**

This course introduces graduate students to advanced concepts in strategic human resource management and capital management. Concepts related to decision making in both strategic human resources and capital management will be explored and applied in this course. Students will compile, plan, and develop projects relevant to today's healthcare industry.

*Prerequisite(s): Admission to the MSN/MBA program, and NURS 5400 Nursing Leadership and Management I and NURS 5420 Finance and Accounting in Health Care System.*

#### **HCMGT 5880 IRB Submission (1 hour)**

This course requires students to develop the major project proposal and submit the proposal to the Institutional Review Board. Projects may be implementation of evidence-based practice, quality improvement or research projects.

*Prerequisite(s): NURS 5010 Professional Communication in Nursing, NURS 5020 Health Care Statistics, NURS 5050 Research and Evidence Based Practice in Nursing and Health Care, NURS 5150 Concepts and Theories in Nursing, or permission of the Nursing Department Chair or Program Director. Pre or corequisite(s): NURS 5990 Major Project in Nursing.*

#### **HCMGT 5890 Seminar in Healthcare Management (3 hours)**

This interactive class provides students with an overview of concepts and current issues related to healthcare leadership at the health system level. Concepts that impact advanced management of healthcare services, such as strategic planning, administration, economic health policy, human resources, and clinical services will be fully explored with in-class and online discussions. Through examination and open discussion of management topics and healthcare transformation, students will explore and learn the skills and knowledge needed to be a successful leader in an ever-increasing diverse healthcare environment.

*Prerequisite(s): NURS 5400 Nursing Leadership and Management I and ECON 5030 Managerial Economics.*

#### **HCMGT 5990 Health Care Management Capstone (2 hours)**

See NURS 5990 Major Project in Nursing.