

BUSINESS

The foundational skills that are integrated into all CAPS business degrees are biblical literacy, creativity, diversity, ethics, experiential learning, global awareness, leadership, organizing, planning, problem-solving, public speaking, teamwork, technology literacy, and writing.

Students are expected to demonstrate character, ethics, and relational skills consistent with the role and responsibility of a business professional. Behaviors that impede the learning of others are not tolerated. Any student failing to meet these expectations may be asked to discuss other options or consequences with the program director.

- B.S. in Accounting (<http://catalog.bethel.edu/adult-professional-studies/academic-programs-disciplines/business/accounting-bs/>)
- Minor in Accounting (<http://catalog.bethel.edu/adult-professional-studies/academic-programs-disciplines/business/accounting-minor/>)
- B.S. in Business Management (<http://catalog.bethel.edu/adult-professional-studies/academic-programs-disciplines/business/business-management-bs/>)
- Minor in Business Management (<http://catalog.bethel.edu/adult-professional-studies/academic-programs-disciplines/business/business-management-minor/>)

ACCT 200 • Financial Accounting for Managers 3 Credits

Introduction to financial accounting concepts as the language of business. Financial decision-making using key ratios and financial statements. Managerial understanding of principles of stewardship and ethical issues found in accounting.

Prerequisites: BUSN 220 (or NURS 410 for SCLA students only).

ACCT 305 • Intermediate Financial Accounting I 3 Credits

Introduction to theoretical frameworks that inform both domestic and international accounting standards, regulations, and practices. Solving and communicating complex accounting problems using accounting theory and practice related to assets, including receivables, inventory, property, plant, equipment, and intangibles. Applying the accounting process through recording, summarizing, and reporting business transactions. Preparation of accurate income statements, balance sheets and statements of cash flows.

Prerequisites: ACCT 200 and 3 courses from BUSN 220, BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323, MATH 301. *Fulfills:* CAPS Goal Area 4

ACCT 310 • Intermediate Financial Accounting II 3 Credits

Application of theoretical frameworks that inform both domestic and international accounting standards, regulations, and practices. Solving complex accounting problems using accounting theory and practice. Accounting for current and long-term liabilities, stockholders' equity, earnings per share, and leases. Preparation of accurate income statements, balance sheets and statements of cash flows.

Prerequisites: ACCT 200, ACCT 305 and 3 courses from BUSN 220, BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323, MATH 301. *Fulfills:* CAPS Goal Area 4.

ACCT 315 • Cost/Managerial Accounting 3 Credits

Utilization of cost accounting principles for managerial decision-making. Understanding of cost-volume-profit analysis, job and process costing, activity-based costing, inventory management, planning and control systems, and discounted cash flow methods. Application of capital budgeting to evaluate long-term investments.

Prerequisites: ACCT 200 and 3 courses from BUSN 220, BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323, MATH 301. *Fulfills:* CAPS Goal Area 4.

Business 2

ACCT 320 • Income Tax Accounting 3 Credits

Analysis of US tax laws and policies for individuals, corporations and partnerships. Understanding of US tax system history. Researching how tax court cases apply to taxpayer situations. Differentiation of required taxes among entities as well as in inclusion/ exclusion of income and expense items in tax calculations. Connections between tax concepts and ethical stewardship from a Christian or personal worldview.

Prerequisites: ACCT 200 and 3 courses from BUSN 220, BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323, MATH 301. *Fulfills:* CAPS Goal Area 4.

ACCT 425 • Corporate Auditing 3 Credits

Exploration of external auditing and the need to provide reliable financial information to corporations using professional standards and ethical stewardship. Examination of auditing practices including planning, collection of evidence, risk assessment, evaluation of information, and communication of audit findings. Understanding of financial statement auditing of assets, liabilities and shareholder equity.

Prerequisites: ACCT 200 and 3 courses from BUSN 220, BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323, MATH 301.

ACCT 430 • Advanced Accounting 3 Credits

Application of advanced accounting theory to solve complex problems for investments, account consolidations, foreign currency issues, partnership accounting, corporate mergers, governmental accounting, and not-for-profit accounting. Preparation of segment reporting notes, footnotes disclosures and financial statements.

Prerequisites: ACCT 200 and 3 courses from BUSN 220, BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323, MATH 301.

ACCT 481 • Academic Internship in Accounting 2-4 Credits

A learning/practicing experience in a government, social organization or agency, church, or business environment where the student applies a body of knowledge and skills in a structured, non-classroom setting. See Individualized Study for policy.

Prerequisites: BUSN 220 or BUSN 360 and 2 courses from BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323, MATH 301.

BUSN 118 • Introduction to Business Programming 3 Credits

Exploration of the evolution and categories of programming languages. Application of testing and debugging techniques. Use of object-oriented programming and dynamic scripting languages. Connection of programming languages to the language of the Bible using a Christian or personal worldview.

Special Notes: Enrollment is open to students with sophomore class standing and above.

BUSN 115 • Personal Financial Literacy 3 Credits

Explores fundamental personal financial management topics. Enables learners to make values-based financial decisions. Uses a variety of tools to evaluate risk and make choices regarding debt management, savings, budgeting, investing, and long-range personal financial planning.

Fulfills: CAPS Goal Area 4.

BUSN 200 • Business Problem Solving 3 Credits

Builds a foundation for understanding and solving business problems. Introduces business concepts and terminology, along with skills needed to solve common business problems. Emphasizes how to identify problems and the application of tools and techniques in solving these problems. Encourages the development of critical-thinking and decision-making skills needed for success in business.

Fulfills: CAPS Goal Area 2.

BUSN 205 • Survey of Microeconomics and Macroeconomics 3 Credits

Explores economic theories and tools and how they are applied to business. Investigates principles and concepts of microeconomics and macroeconomics.

Prerequisites: BUSN 220. *Fulfills:* CAPS Goal Area 5.

BUSN 210 • Workplace Communication 3 Credits

Examines principles of communication in the workplace. Introduces common workplace communication formats such as memos, letters, email, reports, presentations, and social media. Explores techniques for communication, including informational, persuasive, and employment messages. Introduces strategies for internal and external communication situations, audience analysis, verbal and nonverbal cues, and personal communication skills.

Fulfills: CAPS Goal Area 1.

BUSN 220 • Management Information Systems 3 Credits

Study of management information systems and various enterprise information system types. Explanation of security risks associated with information management systems. Application of Systems Development Lifecycle to real-world information management systems. Communication of business information through data and visualization. Examination of ethical issues in information management from a Christian or personal perspective.

Special Notes: Enrollment is open to students with sophomore class standing and above.

BUSN 301 • Foundations of Business Management 3 Credits

Analysis of key managerial functions, management and leadership in a business environment. Identification of the global, political, legal, sociocultural and demographic environments of business. Explanation of how mental, emotional, and spiritual characteristics result in purposeful leadership and management. Application of theories of organizational behavior to management and leadership in a business environment. Application of management decision making models in a business environment.

Special Notes: Enrollment is open to sophomore class standing and above.

BUSN 302 • Human Resource Management 3 Credits

Exploration of the dynamic nature of human resource management from a Christian perspective. Application of talent acquisition and employee relation strategies. Analysis of strategies and responsibilities of human resource management and how organizations ensure compensation and benefits to produce results. Assessment of training and development practices. Identification of legal compliance and risk management. Preparation for the Associate Professional in Human Resources Certification exam.

BUSN 308 • Strategic Management and Planning 3 Credits

Strategic management and planning as applied to business organizations. Applies key principles of strategy to business problems, analyzes internal and external factors that affect strategic planning and management, and applies strategic planning models to historical and current business problems. Implementation and execution of business strategy is also discussed.

BUSN 310 • Global Management and Leadership 3 Credits

Equip managers and leaders with a framework for understanding and formulating strategies to thrive in a global marketplace. Development of global managerial and leadership perspectives regarding business opportunities in global trade, global competition, modes of market entry, investment systems, power distance, communications, member cultures and other leader/manager challenges.

Fulfills: CAPS Goal Area 5. Special Notes: Prior completion of BUSN 323 recommended.

BUSN 315 • Business Analytics 3 Credits

Execution of the business analytics process. Measuring of uncertainty using statistical analysis tools. Summarizing of data using methods of descriptive statistics. Application of predictive analytics tools. Development of competency in software used in the field of business analytics. Articulation of ethical issues in business analytics from a Christian or personal perspective.

Prerequisites: BUSN 220 and MATH 301. Fulfills: CAPS Goal Area 4 Special Notes: Enrollment is open to sophomore class standing and above.

BUSN 320 • Professional Project Management 3 Credits

Exploration of both traditional plan-based and agile frameworks and methodologies used for project management planning including project scope, schedule, and resources. Use of business analysis frameworks to determine and effectively communicate stakeholder requirements. Preparation for the PMI Project Management Ready certification.

Business 4

BUSN 323 • Marketing Fundamentals 3 Credits

Identification of the key elements of marketing including social media tools that influence marketing strategy. Application of the processes for analyzing, segmenting, pricing, branding and targeting customers in both consumer and business markets. Explanation of product development, the product life cycle, new products and line extensions. Description of promotional tactics and their influences on the marketing mix. Discussion of ethics and social responsibility in marketing from a Christian or personal perspective.

BUSN 325 • Business Database Management 3 Credits

Explanation of data modeling, the role of Enterprise Information Management, and database security issues and solutions. Description of data control with integrity. Application of SQL data querying techniques. Application of data warehouse, data mining and data visualization concepts in relation to database management.

Prerequisites: BUSN 220 and MATH 301. Fulfills: CAPS Goal area 2.

BUSN 330 • Intercultural Business Comm. 3 Credits

Explanation of how cultural differences affect business strategy and relationships. Exploration of the primary differences, benefits and challenges of communication practices of different cultures. Comparisons of communication styles between cultures. Comparison of one's individual culture to other cultures Fulfills: CAPS Goal Area 1.

BUSN 331 • Business Analysis for Decision Making 3 Credits

Understanding of business analysis knowledge areas, techniques and tools as defined by industry best practices. Application of elicitation activities, business analysis techniques and life-cycle management. Understanding of business analysis roles, responsibilities, and competencies required to be successful. Connection between business analysis codes of conduct and other ethical principles to a Christian or personal worldview.

BUSN 335 • Business Law 3 Credits

An introduction to the legal aspects and general structure of business dealings. Analysis of the relationships between contract law, law of sales, and consumer law. Exploration of the major types of business organizations, including sole proprietorships, partnerships, corporations, and limited liability companies, operating within the socio-economic arena of the marketplace. Evaluation of how advances in technology impact intellectual property, contract law, criminal law, and tort law. Exploration of ethical problems found in the legal and regulatory environment through the lens of a Christian or personal worldview.

Prerequisites: BUSN 220. Fulfills: CAPS Goal Area 5.

BUSN 340 • Operations and Supply Chain Management 3 Credits

Exploration of the major components of supply chain systems and tools. Recommendation of improvements in supply chain based on customer requirements. Application of quality concepts and business process improvements to operations and supply chains. Identification of elements needed for successful global supply chain integration.

Prerequisites: BUSN 220.

BUSN 380 • Strategic Management in Healthcare 4 Credits

This course builds foundational understanding of the use of management systems in healthcare deliveries. Students will determine what management systems best align with an organization's mission. Application studies on both Lean and TQM management styles will be completed. This course also requires students to explore how managers build teams in highly regulated environments and ensure the processes for completing work are practical, compliant, and efficient.

Special Notes: Course is restricted to Business Management students only.

BUSN 385 • Healthcare Leadership 4 Credits

Students will learn strategies for building high-quality, high context teams centered on quality healthcare delivery. An assessment of how existing organizations integrate vision and values in to their care menu and delivery modalities will be required. This course is designed to help students formulate and articulate their own healthcare leadership principles, in both the stewardship of resources and the management of staff. Information interviews will create a platform for experiential and market-place relevant learning in this course.

Special Notes: Course is restricted to Business Management students only.

BUSN 387 • Healthcare Law and Ethics 2 Credits

This course is designed to give students an understanding of the common legal and ethical issues in healthcare delivery. Students will evaluate cases to better their understanding of informed consent, as it relates to existing conditions, risks, and cost. Students will learn and assess various risk mitigation techniques for human resource, technology, and malpractice liabilities. The positive and negative aspects of corporate governance, community, state, and federal accountability systems in healthcare will be explored.

Special Notes: Course is restricted to Business Management students only.

BUSN 389 • Finance Systems in Healthcare 4 Credits

This course will explore the unique and complex systems of healthcare reimbursement. Students will gain an understanding of how insurance reimbursement systems intersect with delivery and how providers use analytics to determine cost, cost sharing, and pricing. Students will also learn how hospital systems operate financially and how those systems comply with corporate governance and operational requirements. Students will use information interviews to build context for class content.

Special Notes: Course is restricted to Business Management students only.

BUSN 415 • Intermediate Macroeconomics 3 Credits

Macroeconomic theory and applications. Economic models that explain the behavior of output, inflation, employment, interest rates, exchange rates, and other aggregate economic variables. Apply macroeconomic models to global events.

Prerequisites: BUSN 205 and 3 courses from BUSN 220, BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323, MATH 301. Fulfills: CAPS Goal Areas 2,5.

BUSN 425H • Applied Ethical Decisions in Life and Business 3 Credits

Application of business ethical theories to ethical dilemmas. Analysis of diverse perspectives regarding the basis for an ethical organization. Formulation of theoretically-based, ethical responses to a variety of ethical dilemmas. Examination of the influences that ethics and faith have on personal and professional decisions. Improvement of skills in presenting, developing, and supporting an ethical position both verbally and through writing.

Prerequisites: 3 courses from BUSN 220, BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323, MATH 301. Fulfills: CAPS General Education Category H.

BUSN 426 • Predictive Data Analytics 3 Credits

Advanced course in the data analytics concentration which develops proficiency in predictive analytics including data visualization and dashboarding, prediction, classification and data mining methods of clustering. Preparation for the Tableau Desktop certification. Articulation of ethical issues in predictive analytics from a Christian faith perspective.

Prerequisites: BUSN 220, BUSN 315, MATH 301.

BUSN 481 • Academic Internship in Business Management 2-4 Credits

A learning/practicing experience in a government, social organization or agency, church, or business environment where the student applies a body of knowledge and skills in a structured, non-classroom setting. See Individualized Study for policy.

Prerequisites: BUSN 301.

BUSN 491 • Business Capstone 3 Credits

Solving a business problem for an organization that is based on the functional areas of business. Demonstration of effective business communication skills. Exploration of career options using a variety of career exploration tools. Demonstration of knowledge of the functional areas of business by taking a summative exam.

Prerequisites: 10 courses from ACCT300-489, BUSN300-489, FINA300-489, MATH 301, MIST300-489. *Special Notes:* Prior completion of BUSN 320 recommended.

FINA 200 • Financial Management 3 Credits

Identification and interpretation of various types of information provided by financial statements and used by both corporate managers and investors during the decision making process. Exploration of financing sources and costs and their impacts on financial decisions. Discernment in managerial finance using financial risk and rate of return measurements. Use of capital budgeting techniques to make data driven decisions. Discussion of biblical and ethical principles and their relationship to financial management decisions.

Prerequisites: ACCT 200, BUSN 220.

FINA 410 • Investments Theory 3 Credits

Exploration of various investment principles and the Capital Asset Pricing Model. Classification of securities including stock, bonds, and major derivatives. Analyzation of security market classifications, assorted financial instruments, and portfolio performance using a stock market simulation. Inclusion of ethical stewardship and its connection to financial business.

Prerequisites: ACCT 305, FINA 200 and 3 courses from BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323, MATH 301.

FINA 420 • Portfolio Analysis and Management 3 Credits

Exploration of investment portfolio theories, objectives and policy issues considering individuals, corporations, banks, pensions and mutual funds. Creation, maintenance, and analyzation of simulated investment portfolio performance. Reflection of connections between financial topics and ethical stewardship using a Christian or personal worldview.

Prerequisites: ACCT 305, FINA 200, FINA 410, and 3 courses from BUSN 220, BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323, MATH 301.

FINA 430 • Capital Markets 3 Credits

Exploration of public equity, debt financial instruments and related investment opportunities, both domestic and international. Understanding of the US banking system and its relationship to the Federal Reserve, understanding of factors that influence interest rates and the yield curve. Integration of ethical thinking and personal faith with capital market strategies.

Prerequisites: ACCT 305, FINA 200 and 3 courses from BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323, MATH 301.

FINA 440 • Advanced Corporate Finance 3 Credits

Exploration of corporate finance theory both past and present as it relates to financial policy, financial instruments, valuation concepts, and changing capital markets. Analyzation of complex capital structures and corporate transactions. Application of corporate financial theory including ethical principles in financial decisions.

Prerequisites: ACCT 305, FINA 200 and 3 courses from BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323 and MATH 301.

FINA 450 • Global Finance 3 Credits

Exploration of global trade and investment theories, the global monetary system, global capital markets, and exchange rates. Analysis of the implications of foreign policy and instruments on global finance. Integration of global corporate and social responsibility in relation to a Christian or personal worldview.

Prerequisites: ACCT 305, FINA 200 and 3 courses from BUSN 301, BUSN 302, BUSN 308, BUSN 310, BUSN 320, BUSN 323, MATH 301. *Fulfills:* CAPS Goal Area 5.

FINA 481 • Academic Internship in Finance 2-4 Credits

A learning/practicing experience in a government, social organization or agency, church, or business environment where the student applies a body of knowledge and skills in a structured, non-classroom setting. See Individualized Study for policy.

Prerequisites: FINA 200.

MATH 301 • Business Mathematics and Statistics 3 Credits

Study of mathematically based procedures, including analytical procedures, decision-making models, and statistics.

Prerequisites: BUSN 220. Fulfills: CAPS Goal Area 4. Special Notes: Completion of a 100 or 200-level statistics course is recommended, but not required.

MIST 481 • Academic Internship in Management Information Systems 2-4 Credits

A learning/practicing experience in a government, social organization or agency, church, or business environment where the student applies a body of knowledge and skills in a structured, non-classroom setting. See Individualized Study for policy.

Prerequisites: MIST400.

ORGL 330 • Theories of Organizations and Leadership 3 Credits

Evaluation of leadership theories. Exploration of organizational behavior and leadership models and their distinguishing attitudes, values and cultural dimensions. Analysis of individual/organizational factors that stimulate behavior. Analysis of common characteristics contributing to building and sustaining organizational culture. Identification of how faith and worldviews affect leadership theory and practice.

Fulfills: CAPS Goal Areas 2, 5. Special Notes: Enrollment is open to students with sophomore class standing and above.