

DEPARTMENT OF BUSINESS AND MANAGEMENT

Mission: The Department of Business and Management is dedicated to equipping Business students to respond ethically, think critically, communicate effectively, and perform with excellence as Christians in a changing world.

The undergraduate Business and Management Program offers degrees in the following majors: Accounting, Business Administration, and Marketing. A Business Minor is offered as well as optional cross-disciplinary concentrations (<https://catalog.vanguard.edu/buco/undergraduate/business/business-concentrations/>) in *Data Analytics*, *International Business*, *Organizational Psychology*, and *Management*.

Coursework in all majors is viewed from a global perspective and includes the undergraduate Business and Management Core Requirements and additional units in each specific major. Students are responsible to meet prerequisite requirements of any course in which they enroll. Students must achieve a minimum grade of "C-" in all business courses required for undergraduate Business, Accounting, and Marketing majors, the Business minor and optional Concentrations in the Department of Business and Management.

Students may complete a second major in the Department of Business and Management and have the second major indicated on their transcript; however any courses taken to fulfill major requirements beyond the Business and Management Core may not be counted toward both majors.

The Department of Business and Management is a participant in the Sigma Beta Delta International Honor Society for Business, Management and Administration.

Program Learning Outcomes PROGRAM STUDENT LEARNING OUTCOMES (PLOs)

PLO 1 - Communication: Students will be able to organize thoughts and compose ideas to demonstrate articulate written, oral, listening, visual, and media skills for effective presentation to varying audiences

1. Persuasively explain qualitative and quantitative analysis of business issues using appropriate media
2. Analyze, critique, and judge the value and contribution of written work
3. Actively listen to effectively facilitate interaction and understanding
4. Make effective presentations

PLO 2 - Management and Teamwork: Students will be able to work with others in diverse and cross-functional environments and manage and lead teams to achieve stated objectives

1. Plan and manage meetings and projects
2. Manage interpersonal and group dynamics to effectively work with diverse teams

3. Know and adapt their own strengths and weaknesses in working with others
4. Work effectively in diverse settings and managing creative conflict and intra-group differences
5. Make positive individual contributions to teamwork
6. Demonstrate collaborative problem solving

PLO 3 - Thinking (critical, strategic, creative) and problem

solving: Students will demonstrate excellence in critical thinking, problem-solving, analysis, and strategic planning so as to be able to link data, knowledge and insight to make sound strategic decisions on a timely basis

1. Solve diverse and unstructured problems in unfamiliar settings
2. Obtain relevant information from internal and external sources (research)
3. Approach issues both quantitatively and qualitatively
4. Link data and transfer knowledge and insight from one situation to another
5. Present a logical and persuasive analysis of a business situation in written and oral forms

PLO 4 - Ethical Reasoning and Spiritual Formation: Students will be able to engage in ethical reflection, evaluate ethical issues, and apply ethical principles and moral values in decision-making

1. Apply professional codes of conduct to act as guides for ethical decision making
2. Demonstrate an understanding of key ethical value systems and their approaches to contemporary global challenges
3. Use the moral values of their faith as a foundation for applying the principles of ethical and legal conduct in business, including where ethical practice may appear to conflict with financial and strategic objectives
4. Engage in activities to deepen the understanding of the relation of the professional discipline and the Christian faith

PLO 5 - Decision Making: Students will conduct research and apply analytical decision-making skills to identify structure and solve business problems

1. Incorporate their Christian worldview or faith tradition in strategic and critical decisions
2. Conduct decision modeling considering root causes from multiple perspectives, gather & weigh evidence, develop alternative solutions, derive conclusions and recommendations, evaluate results

PLO 6 - Business Tools and Technology: Students will exhibit technical expertise and demonstrate the use of information technology as a tactical and strategic resource for business professionals

1. Apply conceptual and functional computer literacy
2. Use appropriate technological skills including: word processing, spreadsheets, database, collaborative software, and the Internet as research tools and apply them to the analysis of business decision situations

- Discuss the moral and ethical implications of society's increasing reliance on technology

Program

Majors:

- Accounting B.A. (<https://catalog.vanguard.edu/buco/undergraduate/business/accounting-ba/>)
- Business Administration B.A. (<https://catalog.vanguard.edu/buco/undergraduate/business/business-administration-ba/>)
- Marketing B.A. (<https://catalog.vanguard.edu/buco/undergraduate/business/marketing-ba/>)

Minors:

- Business Minor (<https://catalog.vanguard.edu/buco/undergraduate/business/business-minor/>)

Optional Concentrations:

Students enrolled in the **Business Administration, Accounting and Marketing** majors have the option to select a 12-credit concentration in *Management, International Business, Data Analytics, or Organizational Psychology* as part of their academic program. Courses in a concentration that were completed as part of an academic major may not be applied to the concentration and must be replaced with an alternative approved course. Please note that Concentrations will appear on academic transcripts once course work has been completed. For more information, contact the Department of Business and Management.

- Business Concentration Options (All Majors) (<https://catalog.vanguard.edu/buco/undergraduate/business/business-concentrations/>)

Courses

Accounting

ACCT-225 Principles of Financial Accounting 3 Credits

This course develops students' understanding and application of financial accounting concepts, the accounting cycle processes and documents, and United States accounting and external financial reporting standards. The course emphasizes understanding the financial statements: balance sheet, income statement, statement of retained earnings, and statement of cash flows. The course prepares students for financial analysis; ethical decision making, understanding fraud in the workplace and internal control.

Prerequisite: MATH-116, MATH-116C, or MATH-170C

ACCT-321 Accounting and Finance for Decision Making 3 Credits

This course examines managerial decision-making based on common accounting and financial models and analysis. The course topics include management's responsibility to stakeholders, how costs behave, cost-volume-profit analysis, activity based costing, budgeting, standard costing, performance measurements, and financial analysis. The course continues to develop students' understanding of annual reports and financial statement analysis within the entity's industry.

Prerequisite: ACCT-225

ACCT-324 Intermediate Accounting I 3 Credits

Studies accounting and reporting of complex business operating activities and financing activities according to generally accepted accounting principles in the United States. Compares United States accounting standards to international accounting standards. Topics include revenue recognition, inventory valuation, and debt and equity financing.

Prerequisite: ACCT-225

ACCT-325 Intermediate Accounting II 3 Credits

Continues to study accounting and reporting of complex business activities and transactions. The focus is on the investing activities of business and financial reporting. Topics include investments, leases, earnings per share, and analysis of financial statements. The content includes the study of accounting and reporting standards in the United States with comparisons to international accounting standards.

ACCT-332 Cost Accounting 3 Credits

ACCT-333 Cost Accounting II 3 Credits

ACCT-427 Auditing 3 Credits

Studies how to conduct external audits or become internal financial managers of organizations that are audited. United States auditing standards are studied and compared to international standards. Course topics include generally accepted auditing standards, fraudulent financial reporting and audit failure, effective internal control procedures, and the influence of the Securities and Exchange Commission on oversight of the accounting profession.

Prerequisite: ACCT-325

ACCT-428 Advanced Accounting 3 Credits

The course covers complex accounting and reporting for corporate and non-corporate entities, for profit and not-for-profit entities. It compares and contrasts accounting and financial reporting for partnerships, for-profit complex corporate entities, state and local governments, health and welfare organizations, and government and non-government universities.

ACCT-440 Federal Taxation-Individual 3 Credits

The course covers federal income taxation as it applies to individuals. This is an introduction to the federal tax model and how to apply it to the components of taxable income, tax credits, and types of taxes.

Prerequisite: ACCT-325

ACCT-442 Federal Taxation-Corporate 3 Credits

The subject matter of this course is federal income taxation as it applies to partnerships, fiduciaries and corporations. It builds on the federal tax model presented in ACCT-440, emphasizing concepts about issues specific to corporations.

ACCT-490 Seminar: 1-3 Credits

Mutual investigation of one topic in accounting of particular relevance to upper division majors. May be repeated for credit provided topics are dissimilar.

Business Administration

BUSN-101 Microsoft Word 1 Credit

BUSN-102 Bus Math & Computer Applicatns 3 Credits

BUSN-103 Microsoft Excel 1 Credit



BUSN-104 Intro/Business Writing 1 Credit

An introduction to various forms of written workplace communications and strategies for a variety of business situations requiring written communication, including email, memorandums, meeting minutes, business letters, and employee reviews. Topics include context, purpose, audience, style, organization, format, grammar, analyzing data, addressing diverse concerns, presenting information, technology options, results, and strategies for effectively writing typical workplace messages. Also includes a brief introduction to academic case writing.

BUSN-105 Microsoft Access 2 Credits**BUSN-106 Intro to Ethical Reasoning for Business 1 Credit**

This course focuses on ethical issues in the marketplace. It will provide an opportunity for students to experience theoretical and practical problems of moral conduct in the field of business. The course emphasizes both the philosophical foundations of ethical conduct and the practical problems encountered in the day-to-day conduct of business affairs. Several major ethical theories are reviewed with special attention given to understanding a Christian approach to business. Students are asked to examine and integrate personal values and faith commitments through readings and other supporting materials. Questions such as, "Can business 'do good' and 'do well'?" and "Are business ethics a viable goal or an unachievable ideal?" will be addressed.

BUSN-107 Microsoft Powerpoint 1 Credit**BUSN-108 Intro/Oral Business Comm 1 Credit**

This course is designed to introduce the student to communication concepts, theories, and skills which people use in professional settings. Topics include: informative and persuasive presentations - individually and as a group, leading and participating in meetings, business terminology, etc. The course is practical in nature, as such, in time students will develop their oral competence through hands-on exercises, presentations, and case studies. Methods for organizing ideas, analyzing data, formatting information, understanding audience needs, and developing a professional communication style are covered.

BUSN-109 Microsoft Outlook 1 Credit**BUSN-114 Introduction to Business 3 Credits**

A basic survey of the scope, function, and organization of modern business.

BUSN-125 Computer Applications 3 Credits

This course introduces students to math concepts and computer applications that will be used throughout their business coursework. Computer applications will be learned through completion of projects using word processing, spreadsheets, database, and presentation software applications.

BUSN-165C Business Statistics 3 Credits

Emphasizes the use of statistics in making business decisions. Utilizes business cases to explore data collection and presentation, descriptive measures, probability, discrete and normal distributions, sampling, hypothesis testing, analysis of variance, chi square, regression, and correlation. Required for business majors. Satisfies the core curriculum math requirement.

BUSN-215 Principles/Economics I-Macro 3 Credits

An introduction to the principles of economic analysis, economic institutions, and issues of public policy.
Prerequisite: MATH-116C or MATH-170C; and BUSN-165C or PSYC-265C or its equivalent.

BUSN-216 Principles/Economics II-Micro 3 Credits

An introduction to the economics of private enterprise and resource allocation, including demand, supply, and elasticity; cost of production; price and output determination under various market structures; and pricing and employment resources.
Prerequisite: MATH-116C or MATH-170C; and BUSN-165C or PSYC-265C or its equivalent.

BUSN-291 Special Topic in Business 1 Credit

Study of a special topic in business. May be repeated for credit provided topics are dissimilar.

BUSN-292 Special Topic in Business 2 Credits

Study of a special topic in business. May be repeated for credit provided topics are dissimilar.

BUSN-293 Special Topic in Business 3 Credits

Study of a special topic in business. May be repeated for credit provided topics are dissimilar.

BUSN-312 Negotiations and Conflict 3 Credits

This course is designed to equip students with an increased awareness of, interest in, and ability to positively navigate difficult personal and business conversation. Students will learn various tools and techniques necessary for successful negotiations and conflict resolution in various business applications.

BUSN-316 Legal Aspects/Business Process 3 Credits

An examination of law and its development, courts and procedures, and basic legal principles as they relate primarily to business ethics, business crimes, product and service liability, warranty, business organization and operation, insurance, and property.

BUSN-317 Legal & Ethical Environ/Busin 3 Credits

Explores the historical, philosophical, and religious bases of legal systems, the ethical posture of law as related to the moral dimensions of an economic complex, and the policies and implementation procedures of federal, state, and local regulatory bodies.

BUSN-326 Tax Accounting 3 Credits**BUSN-344 Business Communication 3 Credits**

This experiential course develops students' ability to effectively communicate in the business world. Refining students' business writing and communication skills will be done through focusing on personal branding, job search and interview processes, and business presentation and writing.

BUSN-432 Enactus 1-3 Credits

An experiential learning course that gives students practical experience in setting up business-related educational programs that serve the community. Students develop project concepts and proposals, and manage the implementation of approved plans. Budgets are established and managed. Results are evaluated and presented. May be repeated for a maximum of 6 units applicable toward graduation. A maximum of nine combined units credit for BUSN-432, BUSN-450, and BUSN-451 apply to graduation. May not be enrolled in more than six units per semester between BUSN-432, BUSN-450, and BUSN-451.



BUSN-435 Business Ethics 3 Credits

Presumes that humans are moral beings facing a variety of moral decisions on a daily basis. Therefore, business, like all social activities, can and does function ethically when moral prerequisites are fulfilled. The course examines the subject from Judeo-Christian ethics paradigm perspective, using cases to study the phenomenon in the business environment.

BUSN-450 Business Intern Program 1-3 Credits

This course may be taken for a maximum of three units in one semester. A maximum of six combined units credit for BUSN-450 and BUSN-451 apply to graduation. A maximum of nine combined units credit for BUSN-432, BUSN-450, and BUSN-451 apply to graduation. May not be enrolled in more than six units per semester between BUSN-432, BUSN-450, and BUSN-451. This course is designed with the purpose of promoting early entry into the workplace for the student through part-time employment. This course requires actual work experience be sought in a business firm providing an opportunity to integrate classroom teaching in practical application under the direct supervision of the assigned instructor.

BUSN-451 Business Teaching Internship 1-3 Credits

This course may be taken for a maximum of three units in one semester. A maximum of six combined units credit for BUSN-450 and BUSN-451 apply to graduation. A maximum of nine combined units credit for BUSN-432, BUSN-450, and BUSN-451 apply to graduation. May not be enrolled in more than six units per semester between BUSN-432, BUSN-450, and BUSN-451. Assists instructor in preparing coursework, study sessions, and/or planning division events. Regular hours each week for classes, meetings, assistance to instructors.

BUSN-455C Business Policy and Strategy 3 Credits

Designed to allow the business major the opportunity of integrating the knowledge obtained from accounting, economics, finance, marketing, and organizational management into coherent analytic skills demonstrated through analyzing case studies and engaging in simulations approximating real world business situations. This course fulfills the Core Curriculum Capstone requirement for Business and Management majors.

BUSN-470 Special Topic in Business 1-3 Credits

Study of a special topic in business. May be repeated for credit provided topics are dissimilar.

BUSN-480 Individual Studies in Business 1-3 Credits

May be repeated for credit provided topics are dissimilar.

BUSN-490 Seminar: 1-3 Credits

Mutual investigation of one topic in business of particular relevance to upper division majors. May be repeated for credit provided topics are dissimilar.

Finance

FINC-320 Personal Financial Mgt 3 Credits

Personal management of budgets, bank accounts, loans, credit buying, insurance, real estate, security buying, and investments, providing students with effective management guidelines to manage their own personal financial affairs.

FINC-332 Money & Banking 3 Credits

Nature and functions of money and its relation to prices; the monetary system of the United States; and functions of banks, bank credit, foreign exchange, and monetary control.

FINC-335 Corporate Finance 3 Credits

This course is designed to provide the student with an overview of the financial principles and techniques related to financial management within a business enterprise. The course will introduce tools for financial decision making, policy making, and analysis. Areas studied will include financial statement analysis, asset valuation methods, capital budgeting, cost of capital, and capital asset pricing model.

Prerequisite: ACCT-225

FINC-340 Real Estate Finance 3 Credits

Overview of real estate principles, practices, and investment decisions. Topics include equity investment, finance, legal aspects, property development, real estate market analysis, and valuation.

FINC-405 Investments 3 Credits

This course is designed to provide an overview of security valuation and trading methods; technical and fundamental analysis; portfolio theory, analysis, and allocation; and real estate principles and investment decisions.

FINC-421 International Finance 3 Credits

Integrates various aspects of the financial control system of the international firm utilizing case study analysis. Attention will be given to the application of complex problem solving and model building in dealing with financial and economic forecasting for the firm and the global economy.

FINC-440 Entrepreneurship: Formtn/New Ventures 3 Credits

The theory and practice of new venture development. Studies business opportunities from the point of view of the entrepreneur/manager rather than passive investor. Topics include strategic management, venture capital, and writing business plans.

FINC-490 Seminar 1-3 Credits

Mutual investigation of one topic in finance of particular relevance to upper division majors. May be repeated for credit provided topics are dissimilar.

Management

MNGT-224 Career Transitions: Landing Your Ideal 0-3 Credits

This course provides a comprehensive and strategic approach to the career search process. It follows a proven path of progressive steps to identify, plan, and achieve objectives in the chosen field. Included are approaches to connecting directly with hiring managers and demonstrating professional brand competence. The course provides students the tools needed to develop and promote individual competency that will set them apart from their competition. This course is offered Credit/Fail only.

MNGT-325 Management Theory/Practice 3 Credits

An exploration of managerial and leadership roles as they relate to pursuing organizational goals in an efficient and effective capacity. Focuses on the four functions of managing organizations: planning, organizing, leading and controlling.

Prerequisite: BUSN-114

MNGT-330 Nonprofit Management 3 Credits

Integrates research, theory, and application into an overview of the management of non-profit organizations, including the scope and structure of the non-profit sector, fundraising and earned income strategies, non-profit lobbying and advocacy, managing international and global organizations, and social entrepreneurship. This course is open to all students with Sophomore, Junior, or Senior standing.

Prerequisite: MNGT-325

MNGT-342 Human Resource Management 3 Credits

Designed to address how organizations can gain a sustainable, competitive advantage through people. This course focuses on recruiting, selecting, and training a diverse workforce; appraising and improving performance; managing compensation and benefits; and enhancing employee-management relations in a global economy. This course is open to students with Sophomore, Junior or Senior class standing.

MNGT-346 Organizational Behavior 3 Credits

Integrates the psychological and sociological aspects of human behavior as they relate to management of domestic and global organizations. Focus is on individual, group, and organizational behavior. Topics include communication, motivation, group dynamics, leadership, power, reward systems, organizational structure, and managing conflict and change. This course is open to students with Sophomore, Junior or Senior class standing.

Prerequisite: MNGT-325

MNGT-347 Leadership & Quality Mngt 3 Credits

Explores the multifaceted world of leadership problem-solving and operations management together with their contemporary application. It focuses on the ongoing developments of analytical and strategic thinking and its relevance from a Quality Management perspective. This course is open to students with Sophomore, Junior or Senior class standing.

MNGT-420 International Management 3 Credits

Focuses on the management of international enterprises. Topics include globalization and worldwide developments; the political, legal, and technological environment; international strategic management; and communication, motivation, and leadership across cultures.

Prerequisite: MNGT-325

MNGT-452 Summer Study Tours 1-8 Credits

Occasional Summer trips to international sites. Will include some coursework along with travel and tour. Units are computed according to the duration of the tour and the hours of instruction, 1 unit per week of travel.

MNGT-457 Semester Study Abroad 12-16 Credits**MNGT-470 Special Topic in Management 1-3 Credits**

Study of a special topic in one of the fields of management. May be repeated for credit provided topics are dissimilar.

MNGT-490 Seminar: 1-3 Credits

Mutual investigation of one topic in management of particular relevance to upper division majors. May be repeated for credit provided topics are dissimilar.

Marketing

MRKT-322 Direct & Interactive Marketing 3 Credits

Principles and strategies for direct and Internet marketing. Includes study of techniques and methodology for maximizing effectiveness of programs. Integrated with overall marketing plan development.

MRKT-360 Principles of Marketing 3 Credits

Studies marketing and marketing strategy from a managerial approach. It explores placing products and services in markets at a fair price while meeting customer expectations. The course builds upon the classical "four Ps" theory, and examines marketing's contemporary ideas and practices.

Prerequisite: ACCT-225, BUSN-215 and BUSN-216 are recommended.

MRKT-362 Advertising & Promotion 3 Credits

Advertising and promotion principles and concepts. Includes practical application of textbook learning. Creative development of TV, radio and print advertising, and consumer promotions. Development of advertising, media, and promotion plans.

Prerequisite: MRKT-369 recommended.

MRKT-365 Marketing Research 3 Credits

Develops the skills needed to conduct and apply research for marketing decision making. Problem formulation, secondary data, primary research, and fundamentals of analysis are covered.

MRKT-366 Sales & Sales Management 3 Credits

Probes and identifies responses and conduct of potential consumers to the various stimuli generated in the media.

Prerequisite: MRKT-360 and MNGT-325

MRKT-367 Multinational Marketing 3 Credits

Models for delivery of international promotions are studied with an emphasis upon cross-cultural considerations and complications.

MRKT-368 Retailing/Merchandise 3 Credits

Focuses upon those distribution channels, promotional techniques, and customer relations unique to the retail industry. Special emphasis is directed toward individual development of marketing plans.

MRKT-369 Consumer Behavior 3 Credits

Provides a usable understanding of current consumer behavior concepts and develops a background of knowledge that will enable the individual to apply these principles in marketing.

MRKT-370 Action Sports Marketing 3 Credits

This course is designed to equip students with an increased awareness of, interest in, and ability to positively contribute to marketing initiatives in the action sports industry. Students will learn the conceptual framework and strategies necessary for successful marketing within this unique and dynamic industry. Topics cover a broad spectrum, including: comparison with traditional marketing; company/industry analysis; customer analysis and demographics; product branding strategies; multi-media communications; channels of distribution; teams, events, and promotions. The class will take advantage of the close proximity to numerous action sports industry leading companies by scheduling dynamic guest speakers and several off-site visits.

Prerequisite: MRKT-360 with a "C" or better.

MRKT-464 Strategic Marketing 3 Credits

This course expands on a foundation related to the primary components of marketing including: market segmentation, research produce/ service, branding, price, marketing communication, and market channel strategies. The course offers a case study approach with large and small group discussion and presentations. A mix of global, e-based, profit, non-profit, goods and services related organizations are studied. The primary focus is on application of concepts learned and stimulation of critical thinking skills such as analysis, synthesis, and evaluation.

Prerequisite: ACCT-321 or FINC-335; MNGT-325, BUSN-316 or BUSN-317; and MRKT-360 with a "C" or better.

MRKT-470 Special Topic in Marketing 1-3 Credits

Study of a special topic in one of the fields of marketing. May be repeated for credit provided topics are dissimilar.

Prerequisite: MRKT-360 and a minimum GPA of 2.5 in marketing courses.

MRKT-490 Seminar: 1-3 Credits

Mutual investigation of one topic in marketing or particular relevance to upper division majors. May be repeated for credit provided topics are dissimilar.

