

Business Courses			
Course Number	Course Name	Credits	Description
BAEF 100	Microeconomic Market Analysis I	1	In this course, students will analyze the market that they work in or worked in at some point in their life. Questions that student address will include the following: What is the product/service? What are the product characteristics? Who are the consumers? Who are the competitors? They will also identify any changes in prices and the reasons/factors behind the changes. They will then use the supply and demand model to explain a recent price and/or output change in the marketplace. Finally, they will come up with a hypothetical economic change that can impact the future price and output/production in the market and explain their reasoning using the supply and demand model. The goal of this course is to make students aware of the importance of analyzing both consumption and production sides of any market. A related goal is to help students identify the factors behind changes in consumption or production sides of the market that ultimately would lead to changes in the equilibrium prices and production levels.
BAEF 101	Microeconomic Market Analysis II	2	In this course, students will identify a microeconomic issue or a problem that challenges them to do an in-depth analysis of a market/industry. Focus Project #2 has five parts: proposal, survey design, first draft, final draft, and presentation video. Students will identify industry and market characteristics as well as key economic actors (firms, government regulations, and competition). The economic arguments of the stakeholders (firms, consumers, and the government) will be provided. Survey design will teach students how to design an online survey to gather public input about the topic. This is an important step as the survey results provide them with real-life data and an empirical foundation while literature review and other theoretical economic models provide them with a theoretical foundation. In an ideal project report, both theoretical and empirical foundations are needed to ground the ideas. In their policy recommendations, students will be expected to provide a comprehensive list of supporting arguments and a possible list of unintended consequences. Prerequisite: BAEF 100X

BAEF 110	Government Budget Process	1	The goal of this course is to expose students to the budget process and what it takes to balance a budget in a dynamic world. Students will research the main sources of federal government revenues and the main categories of federal government outlays to differentiate between the federal government budget deficit and the national debt. Students will also identify the various options available to the federal government to balance its budget and explain why it seems so difficult for the federal government to do so. Students will also research whether spending cuts or taxes are the best way to balance the federal budget and make specific recommendations for addressing current budget problems. Finally, students will complete a budget puzzle and explain the inherent tradeoffs in balancing a budget. They will also rationalize their budget, along with identifying the potential winners and losers of their decisions.
BAEF 111	Business Cycle Analysis	2	The goal of this course is to encourage students to explore the differences and similarities between the causes of the two most recent U.S. economic recessions. Students will also evaluate the effectiveness of the monetary and fiscal policies (demand-side and supply-side) that were designed to combat each recession. Students will also recommend and explain specific fiscal and monetary policies that they would have personally preferred to see implemented. Finally, students will explain why the Great Depression was relatively worse than the Great Recession of 2007 to 2009. Prerequisite: BAEF 110X
BAEF 200	Financial Accounting: The Language of Business	2	Every day, millions of financial transactions take place in businesses across the U.S. and around the world. With so many financial transactions, how can managers know if the business is currently profitable? How can creditors know if businesses will pay back the money they owe? How can investors know if a business has growth prospects? The answer is that all of these groups, managers, creditors, and investors use accounting information to make decisions. Accounting is frequently called the “language of business” because accountants take all of those transactions that happen every day in businesses and record those transactions in a consistent and comparable manner in order to provide stakeholders like managers, creditors, and investors with information they can use to make sound business decisions. In this course, students will begin with basic accounting concepts including debits, credits, and accounts. Students will also learn the principles and the constraints of accounting. Once students have mastered these ideas, they will move on to journal entries and trial balances. This course concludes with the preparation and analysis of financial statements.

BAEF 201	Financial Accounting: Ethics and Internal Controls	1	<p>In a perfect world, there would be no need for internal accounting controls or discussions about ethics. With the state of the world today, these are very important topics that all business students need to understand. Failures of internal controls and unethical behavior are frequently stories in the business news. In this course, students will learn how these situations might have been avoided. Internal controls have two primary purposes. They should help ensure that accounting systems operate as they are designed to operate. This means that established procedures are followed and any exceptions are noted and properly authorized. Following standardized procedures results in efficient operations and accurate accounting information. The second purpose is to safeguard assets from misappropriation by theft or fraud. A strong system of internal controls denies the opportunity to steal from an organization. Students will learn how to review an organization's system of internal controls, identify shortcomings, and recommend improvements. Students will also learn about ethics in business and in accounting specifically and then develop a framework for analyzing ethical dilemmas as they work through several scenarios. Prerequisite: BAEF 200X</p>
BAEF 210	Cost Accounting Fundamentals and Applications	1	<p>The overall purpose of this course is for students to demonstrate their understanding and working knowledge of cost accounting fundamentals including cost classification, overhead rate development and application, and various costing methods. Students will classify cost components into appropriate categories (direct versus indirect costs, product versus period costs, direct materials versus direct labor versus manufacturing overhead, etc.), journalize various transactions, post to appropriate accounts, determine and apply appropriate overhead rates, use and apply various costing methods (job order, process, absorption, variable, and activity-based accounting) and create income statements. Students will understand when to use which method and the limitations of each. They will also evaluate the effect product costing methods have on inventory valuation, product pricing, and profit measurement. Prerequisite: BAEF 201X</p>

BAEF 211	Master Budget and Variance Analysis	1	<p>In this course, students will prepare a master budget, including sales budget, schedule of cash collections, production budget, direct materials budget, schedule of cash disbursements, direct labor budget, manufacturing overhead budget, finished goods inventory budget, selling and administrative expenses budget, cash budget, and budgeted financial statements. They will also prepare a flexible budget that adjusts for levels of activity that differ from planned activity. Students will compare the planning budget to the flexible budget and the flexible budget to actual results. Students will compute activity variances and revenue and spending variances and then analyze them as a part of evaluating performance. Other components of this course offering include capital budgeting, performance evaluation, and the balanced scorecard. Students will analyze a capital budgeting project using various techniques. They will evaluate the performance using financial and nonfinancial performance measures. They will describe the balanced scorecard and identify common performance measures in the balanced scorecard. Prerequisite: BAEF 210X</p>
BAEF 212	Using Managerial Accounting Information for Decision Making	1	<p>The overall purpose of this course offering is for students to be able to determine what accounting information is relevant when making decisions in a business and then use this information to perform various calculations and then make recommendations for those decisions. Students will explore the relationships of cost, volume, and profit and complete calculations related to contribution margin, target profit, break-even analysis, margin of safety, and operating levels. They will further look at how changes in costs, selling prices, and sales volumes affect overall profitability. Students will also be doing calculations to recommend make-versus-buy decisions, special order decisions, and joint cost decisions. Prerequisite: BAEF 210X</p>
BAEF 300	Capital Budgeting Techniques	1	<p>In this course, students will prepare a report for a fictional business that includes an executive summary with several mathematical computations. Students will analyze a simplified project income statement and compute the project's after-tax cash flow. They will also compute and interpret the business's proposed project's net present value (NPV), internal rate of return (IRR), and profitability index. Students will then determine whether or not the proposal should be accepted. Lastly, students will analyze the minimum required rate of return. Prerequisite: MATH 105CX</p>

BAEF 301	Stock Market Performance	1	In this course, students will prepare a report on the performance of the stock market that addresses several key issues. Students will analyze three indexes that track the performance of the stock market: the Dow Jones Industrial Average, the S&P 500 Index, and the NASDAQ composite index. Students will review how well they track in order to analyze stock market performance over a specific day and the last five years. Students will be responsible for identifying which index has been most volatile over the last five years, which index has posted the greatest gains, and which has been the least volatile. Students will then identify which index has performed the best that day and which has been the most volatile. Lastly, students will explain how diversification applies to the above scenarios.
BAEF 302	Business Financial Ratio Analysis	1	In this course, students select a firm of their choice and prepare an executive report. Within this report students demonstrate financial ratio analysis skills and mastery using financial calculators. Through their detailed analysis using financial calculators students will determine the valuation of the selected firm. Students will conduct a financial ratio analysis given a data set, which is an important step because this is what businesses must do regularly. Students will learn about the four different financial calculators. A sample exercise where students calculate their own personal finances will provide a clear understanding of the three different business valuations.
BALM 100	Introduction to Business Administration	1	In this course you will demonstrate the following competencies: 1) Describe the context and purpose of business; 2) Analyze the environments of both thriving and struggling businesses; 3) Analyze the role of marketing research, advertising and marketing in a business; 4) Explain the importance of operations management to businesses and the global economy; 5) Justify decision-making skills in the business environment; and 6) Articulate personal and professional goals through a comparison of the BSBA degree structure and its requirements with existing knowledge and skills.

BALM 200	Analysis of a Selected Organization's Navigation of Law and Ethics	3	This course incorporates a number of practical business interactions. Students will participate in a real negotiation, visit a courthouse, research conciliation court rules and prepare a complaint, and prepare the paperwork to form a limited liability company. Students will explore ethical issues through movies, YouTube clips, and challenging scenarios. These activities culminate with the Business Interview. Students will formulate questions for a business owner interview. These questions must cover all five assessment competency areas including how the business owner plans for potential disputes, uses contracts, selects a legal entity for the business, deals with government regulations, and understands the role ethics plays in the business operation. Students will then interview an approved business owner and report back on their findings.
BALM 300	Introduction to the HRM Function	3	In this course, students will learn about the role of the human resource management within organizations. Upon completing this course, students will understand how human resource management broadly contributes to organizational strategy, the difference between strategic and transactional human resource management, and how the human resource management function provides support to other business areas. Students will also learn basic skills in the human resource management functional areas of job analysis, recruitment, selection, training, development, compensation, employee relations, employment/labor law, ethics, and performance management
BALM 310	Organizational Behavior and Leadership	4	This course is about people and their behavior within organizations. As an entrepreneur, manager, employee, or participant in a group project students will learn that the interactions, relationships, and overall behavior of employees or peers will have a considerable impact on the success or failure of an organization or the outcome of a particular project. Organizational behavior is about human behavior. The concepts we explore in this course will most likely resonate with students' experiences, but the scientific rigor of the theory and social-psychological models will add a new depth of understanding to what is sometimes considered simplistic or intuitive. This course is structured to enhance your effectiveness as an organizational member and manager. The course is designed to deal with the topics of effective behavior in organizations at three levels: (1) understanding the individual in the workplace; (2) understanding the individual in teams and team dynamics; and (3) understanding and applying the knowledge in an organizational setting within the concepts of leadership, culture, and change. Students will also be asked to evaluate, assess, and recommend appropriate communication styles and strategies related to specific business scenarios. Prerequisite: Fulfillment of English Composition (CGS ENG 102x or Equivalent).

BALM 320	Project Planning, Requirements, and Stakeholder Management	2	In this course, students will be provided with a business scenario and then required to arrive at a comprehensive project plan. Students need to complete a project charter, write a project scope statement, develop a cost benefit analysis, construct the work breakdown structure, identify dependencies among activities, estimate durations for activities, allocate resources, and construct a project schedule using a tool such as Microsoft Project. Students will also be required to apply requirements gathering techniques and develop the project requirements document. Students will need to apply techniques for managing and communicating with stakeholders. Prerequisite: MATH105CX and BAOS 300X
BALM 321	Project Budget, Schedule, Quality, and Risk Management	1	In this course, students will be provided with a business scenario and then required to measure project time performance by applying the critical path analysis. Then students will be required to apply the earned value analysis to measure project cost performance. Students will also need to conduct a risk analysis and develop a risk management plan, completing the probability impact matrix for risks. Students will discuss the applicability of project quality management tools for the given project scenario, describe the importance of project management process groups and knowledge areas in the context of the given scenario, and explain how the five process groups and ten knowledge areas interact with each other. Prerequisite: BALM 320X
BALM 400	Strategic Management	3	For this course, students will be introduced to strategic management, the different levels of planning in an organization, and the organizational structure as it pertains to planning. They will demonstrate an understanding of the different ways to view strategy, the purpose of strategy, and its historical value. They will also demonstrate an understanding of structure and how it complements strategy. Students will then analyze the process of conducting a SWOT and then analyze an organization and its external environment (for which the information gathered will be utilized to support decision making that will lead to a competitive advantage). Generic and corporate strategies are explored regarding strategic implementation, and this will accompany feedback mechanisms to demonstrate progress toward a strategic goal. Lastly, the course finishes with a synthesis of techniques. Students will analyze a local organization and its setting, seek out opportunities and risks, and provide a set of recommendations that they believe will lead to a competitive advantage. Prerequisite: BAEF 302X, BAOS 300X, BAMS301X, BALM 310X, and BAOS 321X

BAMA 300	Business Analytics I	2	In this course, students will perform data analysis through a series of directed questions. They will apply various techniques such as laws of probability, theory of normal and other distributions, estimation and hypothesis testing procedure on means, and applications of chi-Square. Based on statistical results, students are expected to thoroughly analyze a business scenario and write supported conclusions. Students should provide convincing logical reasoning to explain any contradiction observed and are encouraged to perform additional research to support their reasoning. They will write a professional executive report describing their data analysis procedure and conclusions. Prerequisite: BAOS 300X and MATH105CX.
BAMA 301	Business Analytics II	2	In this course, students will be performing data analysis through a series of directed questions. They will apply various Regression and ANOVA techniques. Based on statistical results, students are expected to thoroughly analyze a given situation and write supported conclusions. Students should provide convincing, logical reasoning to explain any contradiction observed and are encouraged to perform additional research to support their reasoning. They will write a professional executive report describing their data analysis procedure and conclusions. Prerequisite: BAMA 300X
BAMS 300	Marketing Foundations Concepts and Application	2	In this course, students will be assessed based on the knowledge and skills required to integrate the marketing function into the operation of a successful organization. To demonstrate mastery, they will articulate the role of marketing in the successful operation of an organization, evaluate the impact of the external environment on marketing strategies, perform a market segmentation analysis and select an appropriate target market, apply the concepts of the marketing mix, and conduct marketing research to market products and services.
BAMS 301	Marketing Plan	2	In this course students will be assessed based on the knowledge and skills required to develop and professionally present a comprehensive marketing plan for an organization's products and/or services. Prerequisite: BAMS 300X, Fulfillment of English Composition (CGS ENG 102x or Equivalent)
BAMS 310	Sales Concepts and Application	1	In this course, students will be assessed based on the knowledge and skills required to integrate the sales function into the operation of a successful organization. To demonstrate mastery, they will explain the role of professional selling in meeting organizational objectives, explain the sales process from prospecting to customer care, and analyze the effectiveness of sales calls in the context of major sales models, buyer type, and buying situations.

BAMS 311	Sales and Sales Territory Management Practicum	2	In this course, students will be assessed based on the basic skills required to execute a professional sales call, plan and organize sales activities, and evaluate their own strengths and weakness related to various sales functions. To demonstrate mastery, they will successfully gain a sales commitment from a buyer in a mock training environment, explain and properly use the techniques required to effectively plan sales territory activities, and assess their own abilities in relation to various sales roles. Prerequisite: BAMS 310X
BAOS 300	Sales Data Analysis and Communication Using Spreadsheets and Statistics	2	This course gives students domestic sales records containing detailed information including store number, sales region, item number, item description, unit price, units sold, and date of sale. Students will work with the data using spreadsheet technologies such as Microsoft Excel to apply a number of spreadsheet formulas on the data, aggregate the data using pivot tables, summarize data, and create charts and tables with summary data. Students will also apply measures of central tendency (mean, median and mode) as they relate to sales data. They also arrive at measures of variability (e.g., range, standard deviation, and variance) on different segments of sales data and calculate measures of relative position (e.g., percentiles, quartiles, and interquartile ranges). Students demonstrate an understanding of these statistical concepts and how to compute them with formulas in spreadsheets. Students will then use this information to complete a written report for the CEO as well as a PowerPoint presentation for the Board of Directors. Students will also demonstrate their editing capabilities by revising a colleague's memo and complete an evaluation/reflection of the primary deliverables.
BAOS 301	Database Design and Development	1	In this course, students are given a hypothetical business scenario. Students need to analyze the data needs and arrive at a database design including database entities, attributes, and relationships for the scenario. They have to construct a database and populate it with data. In addition, students need to demonstrate mastery of designing and running queries and reports in the database to obtain meaningful information needed for business decision making. Prerequisite: BAOS 300X
BAOS 302	Building Competitive Advantage Using Information Systems	1	In this course, students are given a hypothetical business scenario. Students need to analyze processes and construct process diagrams to document them. Then they need to arrive at use case models for a hypothetical information system that helps implement the business processes. They also need to analyze the security vulnerabilities of the proposed information system and articulate how information systems help build competitive advantage. Prerequisite: BAOS 300X

BAOS 303	Enterprise Systems and E-Commerce	1	In this course, students are given a hypothetical business scenario. Students need to analyze what type of enterprise-wide systems are needed for the business. They also need to be able to present preliminary designs for the enterprise systems, articulate the usefulness of E-Commerce systems for the given business scenario, and document the requirements of the E-Commerce systems. Students need to provide details of different infrastructure components needed for the E-Commerce system and communicate plans for the E-Commerce system to key stakeholders, including how the solution will be measured and monitored in terms of effectiveness. Prerequisite: BAOS 300x
BAOS 310	Reshoring Product Manufacturing	2	In this course, students select a product that is currently being imported to the U.S. and that could possibly be manufactured domestically. They identify and analyze the reasons why manufacturing of this product has been outsourced. They calculate the components of Total Cost of Ownership (TCO) for the chosen product at a current location abroad and in the U.S. The TCO Estimator enables aggregation of all cost and risk factors into one cost for simpler, more objective decision making regarding outsourcing. Students estimate TCO components in future years to account for input cost fluctuations, sustainability issues, economic growth, and other changes in the external environment. Based on the analysis, they decide whether to continue manufacturing abroad or bring manufacturing back to the U.S.
BAOS 311	Issues in Doing Business Globally	2	In this course, students will be working for a hypothetical company and conducting research on one of several countries to come up with a recommendation as to whether or not this hypothetical company should consider expanding into that market as a new sales territory. Students explore and analyze the economic, technological, and cultural dimensions of doing business in the selected country and prepare a formal report for an executive. Prerequisite: BAOS 310X, Fulfillment of English Composition (CGS ENG 102x or Equivalent) .
BAOS 320	Evaluating Competitive Priorities in Operations Management	1	In this course, students first apply tools and techniques of operations management, such as facility layout, total quality management, forecasting, scheduling, and inventory management, to improve the efficiency of business operations. Then students evaluate the gap between expected and actual performance levels using the gap analysis technique. Students also will be able to identify the resources needed to solve business problems and decide how to approach operations issues under resource constraints. Prerequisite: BAMA 301X

BAOS 321	Improving Productivity in Operations	2	In this course, students play the role of an internal business consultant charged with the task to locate areas to improve operations productivity in a business of their choosing. They identify an area to investigate, develop an improvement plan for this area, and describe expected business performance improvement resulting from implementing the plan. In completing the course, students use their professional experience and discuss key competitive priorities defined by operations that affect business performance in the market. They evaluate the extent of organizational support for these priorities and suggest appropriate corrective measures. Prerequisite: BAOS 320X
BAOS 400	Foundational Concepts in Supply Chain Management	1	In this course, students will identify different types of products, supply chain characteristics, and corresponding strategies for managing operations. They will evaluate gaps and alignments between competitive strategies and supply chain strategy and demonstrate their understanding of differences and challenges involved in managing products and service components of supply chains. Students will also apply techniques to improve customer service and provide recommendations for customized service and an omnichannel experience for customers. Students will be able to identify types of information to be shared among supply chain members and evaluate the role of technology in managing supply chains. Prerequisite: BAOS 321X
BAOS 401	Sourcing and Supplier Management Strategies in Supply Chains	1	This course requires students to analyze sourcing strategies and then apply purchasing portfolio models and strategic cost management tools to sourcing decisions. Students will also evaluate the relationship between suppliers and their performance and provide feedback to suppliers. Prerequisite: BAOS 400X
BAOS 402	Inventory Management and Distribution Strategies in Supply Chains	1	In this course, students will formulate and apply various inventory models such as continuous review and periodic review models for multi-echelon supply chains. They will analyze the performance of these models under varying distribution strategies. Students will calculate different types of costs—such as ordering costs, holding costs and transportation costs—associated with a given inventory and distribution strategy and incorporate them into the decision-making process. Finally, students will select and evaluate the potential for a new facility based on qualitative factors and quantitative tools. Prerequisite: BAOS 401X

MATH 105A	Business Algebra Fundamentals	2	In this course, students will apply algebraic techniques such as algebraic expressions, equations, and inequalities to model business scenarios. They will learn to model and identify curves using data arising from business scenarios and be able to analyze these graphs to help solve business problems as well as make predictions. Students may work on multiple business scenarios and utilize concepts from coordinate geometry, polynomial functions, and quadratic functions.
MATH 105B	Money in the bank: Application of exponential and logarithmic functions	1	In this course, students will be working on five parts. In the first four parts, students will need to evaluate different options such as placing money in a savings account or a certificate of deposit (CD). When evaluating different investment options, students are expected to consider several factors such as interest rate, compounding periods (quarterly, monthly, or daily), and length of the contracts. Students will need to apply exponential and logarithmic functions to determine the best savings plan. Students will analyze options, compare them, graph them, and make calculations to determine the best investment options for their money. In the fifth part, students will be required to summarize their understanding of investing in terms of rates, compounding, and length of contract in the form of a written paper. Prerequisite: MATH105AX
MATH 105C	Application of algebraic methods to model and solve business problems	1	In this course, students will be provided with several different business scenarios such as choosing the most cost-effective cell phone plans, analyzing the revenue of a sports team based on stadium capacity and ticket sales, and comparing job offers from multiple companies. For each scenario, students need to decide how to model them using algebraic methods, identify the best method to solve the algebraic models, and apply appropriate solution methods to solve the business problems. As part of this course, students are expected to use algebraic models based on systems of equations and matrices. Prerequisite: MATH105BX