

College of Business Administration

DEAN: Bryan D. Burks, D.B.A., CPA

PROFESSORS:

James Behel, Ph.D.

Director of Graduate Academic Affairs, COBA

David B. Burks, Ph.D., CPA

President

James W. Carr, Ph.D.

Executive Vice President

Executive Director of the American Studies Institute

Donald P. Diffine, Ph.D.

Director of the Belden Center for Private Enterprise Education, Director of the Economics Department

Budd Hebert, Ph.D.

Director of the International Business Department

Randall M. McLeod, J.D.

Director of the Professional Sales Department

George H. Oliver, M.S.A.

Director of the Human Resources Department

Robert H. Reely Jr., Ed.D.

Associate Executive Director of the American Studies Institute, Dean of Lifelong Learning

Marvin Hilliard Robertson, J.D.

Steve Williams, D.B.A.

ASSOCIATE PROFESSORS:

David L. Allen, M.B.A., CPA

Phil Brown, Ph.D., CPA

Director of the Accounting Department

Bryan D. Burks, D.B.A., CPA

Keith Cronk, M.Litt.

CIO, Vice President for Information Technology

Marguerite Cronk, Ph.D.

Director of Information Technology Department

Mark A. Davis, D.B.A.

Associate Dean, Chair of the Marketing and Business Department

Mike Emerson, M.S., CPA

Allen Frazier, D.B.A.

Chair of the Management Department

Mike Oliver, D.B.A.

Jim Shelton, Ph.D.

ASSISTANT PROFESSORS:

Teresa Chance, M.B.A.

Bob Churchman, M.B.A., CPA

Allen Figley, M.B.A.

Director of the Graduate Program, Placement Coordinator for COBA

Gary Ross, M.S., CPA

Ellis Sloan, M.B.A., CPA

Lori Sloan, M.B.A.

Jake Stewart, M.B.A.

John Stone, M.B.A.

The mission of the College of Business Administration is to prepare Christian business professionals for lives of service.

The following specific objectives have been adopted in order to accomplish the above mission:

1. To prepare students for service and leadership roles in church, family and community.
2. To provide students with a good understanding of business principles and concepts and to prepare them for their chosen professions.
3. To strive to help students secure satisfactory employment upon graduation.

The College of Business Administration is accredited by the Association of Collegiate Business Schools and Programs (ACBSP) for the offering of the Bachelor of Business Administration (BBA) degrees and Master of Business Administration (MBA) degrees. The bachelor's degrees include majors in accounting, computer information systems, economics, health care management, human resources, information technology, international business, management, marketing and professional sales. The MBA program is listed in the graduate catalog.

BACHELOR OF BUSINESS ADMINISTRATION DEGREE MAJORS

Accounting: Entry-level positions leading to careers in corporate, public, and governmental accounting; preparation for the Uniform Certified Public Accountant Examination. Programs can be designed to meet

CPA exam eligibility requirements for states with the 150-hour requirement.

Computer Information Systems: Business and computing for professional careers in programming, supervision of programming, and systems analysis and design.

Economics: Professional economists in industry and government; preparation for law and business schools. Graduate or professional school highly recommended.

Health Care Management: Positions in the industry of health care management.

Human Resources: Preparation in human resource management.

Information Technology: Graduates will find employment in major corporations, government offices, the media industry, libraries and academic institutions – anywhere information is created and managed, focusing on the application of technology to solve complex business problems. Typical tasks include designing and managing information systems such as decision support systems, databases and Web pages, or support roles such as end user consulting, desktop and network support.

International Business: Positions of individual responsibility in a complex, multicultural, and dynamic global business environment.

Management: Supervisory positions in institutional, commercial, and industrial organizations; personnel and retailing positions.

Marketing: Positions in marketing, retailing, and marketing research.

Professional Sales: Personal selling, sales management, and business-to-business selling.

BUSINESS CORE

All Bachelor of Business Administration degree majors require a uniform Business Core of 41 hours. Included in this business core is ECON 201**, which could also satisfy 3 hours of the Liberal Arts program, resulting in a 38-hour business core. The purpose of the core is to provide understanding of a generally recognized common body of knowledge in business. The Business Core consists of:

Courses	Hours Credit
ACCT 205-206	6
BUS 265*	3
BUS 315	3
BUS 343	3
BUS 350	3
BUS 435	2
ECON 201**-202	6
IT 290***	3
MGT 354	3
MGT 368	3
MGT 430	3
MKTG 330	3

* MATH 200 is strongly recommended to fulfill the Liberal Arts requirement in math for all BBA degree majors and serve as the prerequisite for this course.

**ECON 201 is part of the Liberal Arts program.

***All business majors are required to satisfy the technology competency requirements for graduation in one of the following ways:

1. Pass the IT proficiency online exam prior to taking IT 290.
2. Pass IT 101.

The technology proficiency exam includes an online exam and tutorials, resources and library materials. Students will purchase an access code from the bookstore and will have six months to pass the exam. Further information regarding this exam may be obtained from the dean's office.

BACHELOR OF BUSINESS ADMINISTRATION DEGREE ACCOUNTING MAJOR (ACCT)

REQUIREMENTS	HOURS
Liberal Arts:	54
POLS 202 and BMIS 280, 386 or 387 (3 hours) are recommended for global literacy.	
Major:	71
Business Core: (38 hours)	
Accounting Requirements: (24 hours)	
ACCT 301, 302, 304, 305, plus 12 additional ACCT hours.	
Business electives (300 or 400 level) (9 hours)	
Note: Most states now require 150 credit hours to sit for the Uniform Certified Public Accountant (CPA) Examination. Although these additional hours are not specific, some states require at least 30 hours of upper level	

(300 and above) accounting credit. Therefore, students intending to pursue careers in public accounting may need additional accounting and/or business hours such as ACCT 306, 401, 402, 403, 410 and/or BUS 316. Contact the director of the Accounting Program for additional information.

Remaining Bible: 4
 BUS 435, counted above in the Business Core, satisfies the Bible requirement during the semester it is taken. BMIS 386 or 388, recommended above under Liberal Arts, also satisfies the Bible requirement in the semester it is taken. If not taken, two additional hours of Bible are required.

TOTAL HOURS 129

Minor in Accounting (for non-business majors): 18 hours in accounting. The following additional courses are recommended: BUS 315, 316; ECON 201, 202; MGT 368.

**BACHELOR OF BUSINESS
 ADMINISTRATION DEGREE
 COMPUTER INFORMATION SYSTEMS
 MAJOR (CIS)**

REQUIREMENTS	HOURS
Liberal Arts:	54
Major:	62
Business Core: (35 hours) IT 290 is not required.	
Computing Courses: (27 hours) COMP 150 and 151 or COMP 170; 245, 250, 301, 305, 320, 336, 439, 441.	
Electives:	6
COMP 310, 311, and ACCT 301, 302 are strongly recommended.	
Remaining Bible:	6
BUS 435, included in the Business Core above, satisfies the Bible requirement in the semester it is taken.	

TOTAL HOURS 128

Minor in Computer Information Systems (for non-business majors): 18 hours, includ-

ing COMP 170 or 150 and 151; 245, 250, 301 and 320. If COMP 170 is taken, student will need 1 additional hour.

**BACHELOR OF BUSINESS
 ADMINISTRATION DEGREE
 ECONOMICS MAJOR (ECON)**

REQUIREMENTS	HOURS
Liberal Arts:	54
Major:	65
Business Core: (38 hours)	
Economics Courses: (12 hours) ECON 310, 311, 340, 420.	
Other Required Courses: (15 hours) BUS 344 or 346 and 12 additional hours elected from the College of Business Administration.	
Electives:	3
Remaining Bible:	6
BUS 435, included in the Business Core above, satisfies the Bible requirement in the semester it is taken.	

TOTAL HOURS 128

Minor in Economics (for non-business majors): 18 hours, including ACCT 205; ECON 201, 202, 310 or 311, 340 or 420; and 3 hours elected in the College of Business Administration.

**BACHELOR OF BUSINESS
 ADMINISTRATION DEGREE
 HEALTH CARE MANAGEMENT MAJOR (HCM)**

REQUIREMENTS	HOURS
Liberal Arts:	54
Major:	65
Business Core: (38 hours)	
Health Care Management Courses: (15 hours)	
Core: HCM 210, 315, 335, 425, 432	
Other Required courses: (12 hours) HCM 461, MGT 332 and 6 additional hours to be selected from HCM 325, 440, 445.	
Electives:	3

Remaining Bible: 6
 BUS 435, included in the Business Core above, satisfies the Bible requirement in the semester it is taken.

TOTAL HOURS 128

Minor in Health Care Management (for non-business majors): 18 hours, including HCM 210, 315, 320, 430, 435, 445.

**BACHELOR OF BUSINESS
 ADMINISTRATION DEGREE
 HUMAN RESOURCES MAJOR (HR)**

REQUIREMENTS **HOURS**

Liberal Arts: 54

Student must take PSY 201.

Major: 68

Business Core: (38 hours)

Human Resources Courses: (30 hours)
 BUS 317; MGT 332; 333 or BUS 420;
 MGT 340, 345, PRS 371; PSY 380,
 382, 406; and 3 additional hours elect-
 ed from the College of Business
 Administration (BUS 367 or 461 are
 strongly recommended).

Remaining Bible: 8

BUS 435, included in the Business Core above, satisfies the Bible requirement in the semester it is taken.

TOTAL HOURS 128

**BACHELOR OF BUSINESS
 ADMINISTRATION DEGREE
 INFORMATION TECHNOLOGY MAJOR (IT)**

REQUIREMENTS **HOURS**

Liberal Arts: 54

Student must take ECON 201 and is strongly recommended to take MATH 200.

Major: 68

Business Core: (38 hours)

Computing Courses: (27 hours)
 COMP 150; IT 260, 280, 312, 320,
 350, 380, 400, 410.

Choose one 3-hour elective from Internet development courses offered by the College of Business

Administration (IT 253), Department of Computer Science (COMP 250), Communication Department (COMM 254), or Art Department.

Remaining Bible: 6

BUS 435, included in the Business Core above, satisfies the Bible requirement in the semester it is taken.

TOTAL HOURS 128

Minor in Information Technology (for non-business majors): 18 hours, including IT 101, 253, 260, 280, 350, and 3 hours elected from the College of Business Administration or Computer Science (COMP 150 is recommended).

**BACHELOR OF BUSINESS
 ADMINISTRATION DEGREE
 INTERNATIONAL BUSINESS MAJOR (IB)**

REQUIREMENTS **HOURS**

Liberal Arts: 54

Student must take GEOG 302 and POLS 202.

Major: 68

Business Core: (38 hours)

International Business: (30 hours) 18 hours of one modern foreign language (or demonstrated proficiency), and IB 325 or 345, 395, 434, and ECON 420.

Remaining Bible: 6

Choose one Bible course from PHIL 253 or BDOC 356. Choose another Bible course from BMIS 280, BMIS 386, or BHIS 345. BUS 435 is included in the Business Core above and satisfies the Bible requirement in the semester it is taken.

TOTAL HOURS 128

Minor in International Business (for non-business majors): 20 hours, including IB 325 or 345, 395; ECON 420, 8 hours of modern foreign language (elementary level or demonstrated proficiency), and 3 hours of upper-level College of Business Administration electives.

**BACHELOR OF BUSINESS
ADMINISTRATION DEGREE
MANAGEMENT MAJOR (MGT)**

REQUIREMENTS **HOURS**

Liberal Arts: 54

Major: 68

Business Core: (38 hours)

Management Courses: (12 hours)
MGT 310, 332, 365, and 440. Other management courses are part of the Business Core.

Other Required Courses: (18 hours)
BUS 235, 317, ECON 322 and 9 additional hours elected in the College of Business Administration. An IT elective is strongly recommended.

Remaining Bible: 6

BUS 435, included in the Business Core above, satisfies the Bible requirement in the semester it is taken.

TOTAL HOURS **128**

Minor in Management (for non-business majors): 18 hours, including ACCT 205; ECON 202, 322; and 9 hours elected in the College of Business Administration, including 3 upper-level hours. BUS 350 and MGT 368 are highly recommended.

**BACHELOR OF BUSINESS
ADMINISTRATION DEGREE
MARKETING MAJOR (MKTG)**

REQUIREMENTS **HOURS**

Liberal Arts: 54

Major: 65

Business Core: (38 hours)

Marketing Courses: (12 hours) MKTG 331, 347, 400, 455.

Other Required Courses: (15 hours)
ECON 322; 6 hours from BUS 420, IB 395, MKTG 367, 380, 390, PRS 336; and 6 hours of electives in the College of Business Administration (3 hours of IT recommended).

Electives: 3

Remaining Bible: 6

BUS 435, included in the Business Core above, satisfies the Bible requirement in the semester it is taken.

TOTAL HOURS **128**

Minor in Marketing (for non-business majors): 18 hours, including ECON 202; MKTG 330, 331, 347; and 6 hours from MKTG 380, 390, 400, 455, PRS 336.

**BACHELOR OF BUSINESS
ADMINISTRATION DEGREE
PROFESSIONAL SALES MAJOR (PRSA)**

REQUIREMENTS **HOURS**

Liberal Arts: 54

Major: 68

Business Core: (38 hours)

Professional Sales Courses: (15 hours)
MKTG 331; PRS 336, 371, 405, 440.

Other Required Courses: (15 hours) 9 hours from BUS 420, MKTG 347, 400, 455; PRS 398; 6 additional hours from the College of Business Administration (3 hours of IT recommended).

Remaining Bible: 6

BUS 435, included in the Business Core above, satisfies the Bible requirement in the semester it is taken.

TOTAL HOURS **128**

Minor in Professional Sales (for non-business majors): 18 hours, including ACCT 205; IT 101; MKTG 330, 331; PRS 336, 371.

ACCOUNTING (ACCT)

205. FINANCIAL ACCOUNTING. (3) Fall, Spring, Summer. Elementary accounting theory, practice, and analysis; conceptual analysis of the full accounting cycle; sole proprietorships and corporations; emphasis on preparation and interpretation of financial statements; coverage of balance sheet items of cash, accounts receivables, inventories, fixed assets, short-term and long-term debt. A grade of "C" or better is required for enrollment in any other accounting course.

206. MANAGERIAL ACCOUNTING. (3) Fall, Spring, Summer. Management use of financial accounting data for planning and control; theories and practice of cost accounting and analysis of data for management decision-making.

Study of cash flows, financial statement analysis, cost behavior analysis, cost-volume-profit analysis, cost systems and allocation methods, value chain, budgeting and performance measurement, and capital budgeting decisions. Prerequisite: 205 with a grade of “C” or better.

290. MANAGEMENT INFORMATION SYSTEMS. (3) Fall, Spring, Summer. Examines the management and organizational issues related to the use of computer-based technology in today's organizations. An overview of information systems types and their application to solve business problems and influence competitive strategy is presented. The course is presented from a business and management perspective. Prerequisite: IT 101 or IT proficiency exam.

301. INTERMEDIATE ACCOUNTING I. (3) Fall, Spring. Accounting history, theory and practice regarding financial statement preparation, analysis and interpretation. Coverage includes cash, marketable securities, receivables, inventories, and fixed assets. Prerequisite: 206 with a grade of “C” or better. A grade of “C” or better is required for enrollment in 302.

302. INTERMEDIATE ACCOUNTING II. (3) Fall, Spring. Continued coverage of accounting theory and practice including debt and equity investments, noncurrent assets, current liabilities, bonds, leases, stockholders' equity and cash flows. Prerequisite: 301 with a grade of “C” or better. A grade of “C” or better in 302 is required for enrollment in 402.

304. FEDERAL TAX I. (3) Fall. Federal tax structure, including tax law related to individuals, partnerships, corporations, estates and trusts; preparation of tax returns and tax planning under current law. Prerequisite: 301 with a “C” or higher.

305. COST ACCOUNTING. (3) Fall, Spring. Cost accounting systems for both internal and external reporting covering topics of product costing, budgeting, and decision support. Cost behavior; cost-volume-profit; job order costing; activity-based costing systems; process costing; budgeting and variance analysis; variable, absorption, and throughput costing; decision-making uses of information. Prerequisite: 301.

306. FEDERAL TAX II. (3) Spring. A detailed examination of federal tax structure and tax law related to individuals, proprietorships, partnerships and corporations. Research of federal law. Prerequisite: 304 with a “C” or higher.

367. PROFESSIONAL INTERNSHIP. (3) Summer (or on demand). Practical experience in an accounting/finance environment that enhances the academic training received in the classroom. Students should seek positions with prospective future employers. These must be approved by the director. Credit is given upon approval of a written summary of the experience. Minimum of 320 on-the-job hours required. Prerequisite: 302, 304, or 305.

401. ACCOUNTING FOR NONPROFIT ORGANIZATIONS. (3) Fall. Accounting for governmental units and nonprofit organizations. Prerequisite: 302.

402. ADVANCED ACCOUNTING. (3) Spring. Coverage of advanced accounting theory and practice issues including revenue and expense accounts, deferred taxes, pensions and consolidations. Prerequisite: 302 with a grade of “C” or better.

403. ACCOUNTING THEORY. (3) Summer. Detailed review of advanced accounting theoretical issues including deferred taxes, pensions, accounting changes, earnings per share, segment and interim reporting, and foreign currency. In addition, the course will examine new Generally Accepted Accounting Principles as promulgated by the official pronouncements of the FASB, the AICPA or EITF. Prerequisite: 302.

404. FINANCIAL ANALYSIS. (3) Fall. Development of an analytical approach to financial statements, integrating relevant accounting and finance concepts and principles; current topics in financial analysis; application of analytical tools to investment and credit decisions; management of current assets and liabilities. Prerequisites: ACCT 302 and BUS 343.

405. COST MANAGEMENT. (3) Spring. A case study approach to the uses of internal financial and non-financial information for decision making. Recent developments in cost systems and accounting for quality costs. Prerequisite: ACCT 305.

410. AUDITING AND SYSTEMS. (3) Fall. Introduction to auditing systems, legal responsibilities and professional ethics. Emphasis is placed on application, including evaluation of systems, internal controls, and gathering evidence through substantive tests. Prerequisite: 302 with a “C” or higher.

411. AUDITING THEORY. (3) Spring. An intense examination of generally accepted auditing standards. Emphasis is placed on conceptual and theoretical issues. Prerequisite: 302 with a “C” or higher.

460. TAX RESEARCH. (3) Offered on sufficient demand. A seminar designed to develop practical research and communication skills in the field of federal income taxation. Current tax issues and problems. Communicating conclusions through methods used in public accounting firms. Authority of tax law. Prerequisite: 306.

BUSINESS (BUS)

235. THE WORLD OF BUSINESS. (3) Fall, Spring. An overview of the business world, including marketing, management, finance, accounting, economics, computing, business law, and global awareness.

250. INDEPENDENT STUDY. (1-3) Offered on demand.

265. QUANTITATIVE BUSINESS ANALYSIS. (3) Fall, Spring, Summer. Quantitative techniques used in business and economics. Finite mathematics including linear equations, linear programming, mathematics of finance and advanced statistical analysis, including regression analysis, ANOVA, chi square and non-parametric techniques. Applications will be solved using electronic spreadsheets and

other computer software. Prerequisite: MATH 151 or higher, with preference for MATH 200.

300. E-COMMERCE. (3) Fall, Spring. A survey course presenting an overview of the major elements of e-commerce. Major areas of focus include marketing, business strategy and information technology as they apply to e-commerce.

301. AMERICAN STUDIES. (1-3) Independent study for honor students enrolled in the American Studies Institute. Research into business/industry and government, including on-site visits for information gathering; written summation and evaluation of the visits. Prerequisite: American Studies Institute membership.

315. BUSINESS LAW. (3) Fall, Spring, Summer. Law, sources of law, and the functioning of the legal system; business torts, white-collar crimes, contracts, property, and sales.

316. COMMERCIAL LAW. (3) Fall, Spring. Commercial paper, secured transactions, debtor-creditor rights, suretyship, bankruptcy, agency, partnership, corporations, and accountant liability. Prerequisite: 315.

317. LEGAL ENVIRONMENT OF BUSINESS. (3) Fall, Spring, Summer. Administrative law and governmental regulations affecting business, including the constitutional basis of regulation of business, the law of the environment, consumers' rights, insurance, computers, international business transactions, unfair competition, anti-trust, and franchising.

343. MANAGERIAL FINANCE. (3) Fall, Spring. Aspects of business organization, including promotion, organization, capitalization, expansion, reorganization, and fiscal operations; management and financing of modern corporate forms of business enterprise. Prerequisites: ACCT 206, BUS 265, and ECON 202.

344. INVESTMENTS. (3) Spring. Theory, concepts, and principles of investment decisions. Portfolio construction and management; investment media; fundamental and technical analysis; tools of investment analysis; psychological aspects of the market. Prerequisite: BUS 343.

346. MONEY AND BANKING. (3) Spring. Role of financial institutions in the money and capital markets of the U.S., including supply of and demand for funds, interest rates, and flow of funds analysis. Theory and practice of bank management, including history of banking and bank regulation, current theories of bank operations, and principles of operations relating to loans, credit analysis, and security portfolios. Analysis of Federal Reserve regulations, activities, and publications. Prerequisite: BUS 343.

350. BUSINESS COMMUNICATIONS. (3) Fall, Spring, Summer. Composition of effective business letters and reports. Characteristics of good business writing and development of basic letter plans applicable to principal business functions. Preparation of personal resumé and application letters. Oral communication in business. Prerequisite: ENG 211.

367. BUSINESS COOPERATIVE EDUCATION. (1-6) Summer (or upon demand). Practical experience in a business environment that enhances the academic training received

in the classroom. These must be approved by the appropriate academic chair. Credit is given upon approval of a written summary and debriefing of the experience. A minimum of 320 on-the-job hours is required. No more than 3 credit hours may be applied toward business requirements. Prerequisite: Junior or senior standing with a minimum of 15 hours of business courses completed.

420. NEGOTIATIONS. (3) Fall, Spring. A systematic approach for developing negotiations that arise between individuals, organizations, and/or their environment. The course will utilize cases, readings, videos, and negotiating skills in a variety of situations.

435. CHRISTIAN BUSINESS ETHICS. (2 or 3) Fall, Spring. Ethical teachings of the Bible as applied to business. Biblical passages related to business conduct, corporate ethics, individual ethics, and mutual responsibilities of employers and employees. An approved substitute for Bible the semester it is taken. Prerequisite: Senior standing and completion of 24 hours business core.

443. ADVANCED FINANCIAL MANAGEMENT. (3) Offered on sufficient demand. Capital budgeting, debt policy, dividend policy, and working capital management. Conceptual understanding of the impact of financial management decisions on firm value. Prerequisites: BUS 343 and consent of instructor.

450. INDEPENDENT RESEARCH. (1-3) Offered on demand. Research techniques and procedures assignments for majors with high scholastic ability and clearly defined professional goals. Prerequisite: Consent of the major advisor and the dean.

460. PROFESSIONAL BUSINESS COMMUNICATIONS. (3) Offered on sufficient demand. An advanced business communications course which addresses skills not addressed in other courses. Technical writing instruction for common and specialized correspondence; performance evaluations, negotiation skills, and an annual report project. Prerequisites: BUS 350 and consent of instructor. Fee: See course fee schedule.

461. FIELD EXPERIENCE IN HUMAN RESOURCES. (3) Fall, Spring. Participation in an approved human resources setting with supervision by management faculty. Prerequisite: Purchase of professional liability insurance through Harding University.

ECONOMICS (ECON)

201. MACROECONOMICS. (3) Fall, Spring, Summer. The overall workings of the economy and its major subdivisions; our economic system, business cycles, money and banking, national income accounts, and stabilization policy.

202. MICROECONOMICS. (3) Fall, Spring, Summer. Market mechanisms, applications of supply and demand, business models, product and factor markets, global business, economic development, and comparative systems.

310. INTERMEDIATE MACROECONOMICS. (3) Fall

of odd years. An in-depth study of general equilibrium. The overall workings of the economy studied in terms of the investment market, goods market, and money market. Analysis of forecasting. Fiscal and monetary policy. Prerequisites: ECON 201-202.

311. INTERMEDIATE MICROECONOMICS. (3) Spring of even years. Consumer theory, indifference curves, supply and demand, production theory, perfect competition, pure monopoly, oligopoly, monopolistic competition, welfare theory, and other related topics. Prerequisites: ECON 201-202.

322. PERSONAL FINANCE. (3) Fall, Spring, Summer. Managing personal finances; inflation and recession, tax problems, insurance, annuities, credit, budgeting, financial planning, home ownership, bank accounts, investments, and social insurance programs.

340. ECONOMIC HISTORY. (3) Spring of odd years. Evolution of economic ideas and events from ancient to modern times; analysis of the American economy from colonial times, with emphasis on the period from the industrial revolution to the present. Location forecasting is emphasized. Prerequisites: ECON 201-202.

420. COMPARATIVE ECONOMIC SYSTEMS. (3) Fall of even years. Application of macro and microeconomics analysis to evaluate traditional, command, market, and mixed economies, past and present, with respect to fulfilling the economic goals of freedom, efficiency, growth, stability, justice, and security. Prerequisites: ECON 201-202.

445. FREE MARKET ECONOMICS. (3) Offered on sufficient demand. Instruction to dramatize, simplify, and enrich the understanding of economic individualism and the concept of freedom applied to a market economy. Cost-benefit analysis is applied to evaluate the balance between the private and the public sector in economic policy and performance.

HEALTH CARE MANAGEMENT (HCM)

210. PRINCIPLES OF HEALTH CARE MANAGEMENT. (3) Fall, Spring. This course identifies the characteristics of health care organizations and the dimensions of management in such organizations. Examination and application of the principles of management necessary for the successful operation of health care organizations.

315. SURVEY IN HEALTH INFORMATION SYSTEMS. (3) Spring. An overview of the technology of computers in the health care field. Various types of software available for health care and their applications in health care settings. Emphasis on information systems for managed care, information systems that aid in obtaining reimbursement and controlling business and support operations, information systems that reduce the labor-intensive function associated with patient care information and allow for multiple access of patient records.

325. LEGAL ISSUES IN HEALTH CARE ORGANIZATIONS. (3) Fall. Deals with the interrelationship of our legal

system with the structure and functions of health care institutions including legal aspects of hospital mergers and corporate reorganization. A comprehensive examination of the legislative initiatives that led to deregulation and market competition and the legal issues an institution faces in providing care for all individuals.

335. CONTEMPORARY ISSUES IN HEALTH CARE. (3) Fall. This course is designed to cover the current trends and issues in the health care industry. Topics will include, but are not limited to, the changing role of managed care and the role of marketing in the health care industry. The structure and management strategies of health insurance and managed care organizations with particular emphasis on types of managed care plans, i.e. preferred provider organizations (PPOs), point-of-service plans (POS), and health savings accounts (HSAs). Overview of health care reform with regard to the management of care and Medicare and Medicaid changes. Issues of branding, building credibility, awareness, effective advertising and direct marketing strategies, and the development of community relations will address the marketing component of this course. Prerequisite: HCM 210.

425. LONG-TERM CARE DELIVERY. (3) Spring. Explores the physical, psychological, sociological and financing aspects of aging and the governance and management of long-term care facilities. The types of long-term care providers, i.e. nursing facilities, assisted living, sub-acute care, adult day care, home health and hospice care, will also be studied. Reimbursement, quality of care, ethical issues and future trends of long-term care will be addressed in this course. Prerequisite: HCM 210.

432. FINANCIAL MANAGEMENT AND ORGANIZATIONAL PLANNING OF HEALTH CARE ORGANIZATIONS. (3) Fall. Examines principles and applications of financial management of health service delivery settings. In addition, this course examines the nature of budgeting as an institutional planning tool and as a cost control device. Specific topics include financial risk, capitation, risk sharing, provider reimbursement, DRGs, value of diversification, incremental benefits and budgets. Prerequisite: HCM 210.

440. MANAGING CHANGE IN HEALTH CARE ORGANIZATIONS. (3) Spring. Deals with the many changes facing the health care industry. This course will assess strategies for health care labor relations, cost of service, market share, managed care activity and physician/administration rapport. Prerequisite: HCM 210.

445. SUPERVISORY MANAGEMENT FOR HEALTH CARE ORGANIZATION. (3) Fall. Focuses on the managerial functions of planning, organizing, staffing, influencing and controlling. This course will also cover organization design, performance appraisal, quality circles, individual and small group behavior, motivation and equal and fair employment practices. Prerequisite: HCM 210.

461. FIELD EXPERIENCE IN HEALTH CARE MANAGEMENT. (3) Spring. This course provides the student approved participation in a health care management setting with the supervision of management and business faculty.

INFORMATION TECHNOLOGY (IT)

101. INTRODUCTION TO INFORMATION TECHNOLOGY. (3) Fall, Spring, Summer. This course covers information systems theory and the role of an information system in business and society. Topics include information production and management in the new information age, software, hardware, data communications, the Internet, knowledge systems, security and ethics. An intermediate skill level is acquired in the use of spreadsheet, word processing, database, browser, mail and presentation software.

253. ELECTRONIC INFORMATION DISTRIBUTION. (3) Fall, Spring. This course examines information communication technologies and their impact on today's business and management strategies. Topics covered include Internet technologies, Web design and development, intranets, extranets, and security. Web development tools such as HTML, graphic packages, Macromedia Dream Weaver and Flash are covered. This course is streamed offering two sections, one for the nontechnology majors and the other for the technology-related majors. The technology stream adds more advanced HTML, PHP and some java scripting within the context of Macromedia. Prerequisites: IT 101 or IT proficiency exam.

260. DATA MANAGEMENT. (3) Fall, Spring. Examines how data can be structured, manipulated and maintained according to the relational data model. Students implement the model with the Microsoft Access RDBMS and learn to design and use select queries, action queries, custom forms and custom reports in Access. Together with advanced formula and function features, Microsoft Excel will be used for automated import and analysis of data from Access tables. Prerequisite: IT 101 or IT proficiency exam.

280. BUSINESS APPLICATIONS PROGRAMMING. (3) Fall, Spring. Introduces students to GUI structure and operation, as implemented in VB. Introduces common control objects and language syntaxes. Reviews and practices traditional procedural program structures and related programming techniques. Uses hierarchy charts and pseudo-code for planning and designing a straightforward GUI-based application and flow charts for communicating individual procedure structures. Introduces object-oriented programming concepts using VB.Net as a tool for illustrating and interpreting the concepts. Prerequisites: IT 101 or IT proficiency exam, COMP 150.

290. MANAGEMENT INFORMATION SYSTEMS. (3) Fall, Spring, Summer. Examines the management and organizational issues related to the use of computer-based technology in today's organizations. An overview of information system types and their application to solve business problems and influence competitive strategy is presented. The course is presented from a business and management perspective. Prerequisite: IT 101 or IT proficiency exam.

312. NETWORK ADMINISTRATION. (3) Spring. Practically addresses IT organization, communication networks, hardware and infrastructure development and main-

tenance. Demonstrations and hands-on training involving network components, hardware, and infrastructure. IT majors and minors must take this course for 3 hours, with the third hour consisting of an internship of at least 110 hours. Prerequisite: IT 253.

320. BUSINESS SYSTEMS ANALYSIS AND DESIGN. (3) Fall. Taught from the perspective of business processes. Focus on the early phase of the systems development life cycle including problem identification, developing system requirements documents, and feasibility studies including cost/benefit estimations in various business contexts. Particular emphasis will also be given to system evaluation and system delivery problems such as change management. Business case studies will be analyzed for the design of appropriate solutions. Prerequisites: IT 260, IT 280, ACCT 205.

323. SYSTEMS ADMINISTRATION. (3) Offered on sufficient demand. A hands-on approach to introduce students to the skills and concepts needed to manage and maintain server resources, such as scripting, log management, data management, and task automation. Prerequisite: IT 312

350. SYSTEMS PLANNING AND MANAGEMENT. (3) Spring. This course addresses information technology strategic planning and management of the IT function in today's global organizations. Topics include leadership, achieving alignment between technology and business strategies, managing essential technologies, system integration, and information technology evaluation. The importance of a customer focused information technology department and the development of soft skills are reoccurring themes throughout the course. Prerequisite: IT 253; COMP 301 or 310.

380. DATABASE DESIGN. (3) Fall. Introduces students to relational database theory, design and implementation. Examines practical methodologies for data analysis, data modeling and database design, coupled with a detailed study of the relational database model. Involves intensive practical data modeling work applicable to the business context. Prerequisites: IT 260; COMP 301 or IT 320.

400. INFORMATION TECHNOLOGY PROJECT MANAGEMENT. (3) Fall. This course combines planning, organization and control techniques with information technology to develop strong theoretical and practical skills in project management. It addresses the fundamental difference between project and general management. It highlights the importance of project planning and discusses the processes of networking, scheduling and resource allocation. It also includes discussions on project monitoring and performance management, cost/schedule control systems, risk assessment and analysis, and human resource management in the project environment. The use of management information systems to assist in planning and controlling project activities is emphasized. Students are required to use a personal computer-based project management software package and may also use other software such as spreadsheets and databases or graphics software in a project management system application. Prerequisite: COMP 301 or IT 320.

410. INFORMATION TECHNOLOGY PROJECT. (3)

Spring. This is the capstone course for the IT major. This course is designed to be a major piece of independent work that brings together the skills students have acquired during the major. Emphasis is placed on the student's ability to demonstrate project management and interpersonal communication skills in addition to technical expertise in the analysis, design and implementation of business information systems. Prerequisite: IT 400, 110 hours internship.

INTERNATIONAL BUSINESS (IB)

325. GLOBAL BUSINESS ENVIRONMENT. (3-6) Offered upon sufficient demand at Harding University programs located outside of the United States. Considers the global relationships and environments of business. Includes the overview of cultural, social, political, legal, physical, monetary, labor, competitive and economic forces that come to bear in the multi-national business world. Incorporates guided, on-site visits to international business facilities and/or international business speakers.

345. INTERNATIONAL BUSINESS. (3) Fall. Explores the need to understand and synthesize differing cultures, societal practices, literacy and strategies within the global business community. Examines the multinational business setting embedded in the dynamic nature of global economies, political and environmental forces, trade, monetary systems, human resources and global organizations. Establishes a foundation for understanding global markets and multinational business ventures.

395. INTERNATIONAL MARKETING. (3) Spring. Integrates a "world citizen" perspective to develop and integrate marketing concepts and strategies. Development of the marketing mix in a multinational and global environment, including alliances, strategic partnering and interlinking methodologies. Incorporates sensitivity to cultural differences as part of the daily thought process associated with international marketing management and planning. Prerequisite: MKTG 330.

434. INTERNATIONAL BUSINESS PRACTICUM. (3) Spring. Firsthand experience with companies operating in the international business arena. Field work such as an internship with a global company; overseas study in an approved business program; or guided, on-site visits to international corporate facilities. A final report is required. Prerequisite: Consent of the director of the International Business Program, IB 325 or 345, and IB 395.

MANAGEMENT (MGT)

310. PRINCIPLES OF MANAGEMENT AND SUPERVISION. (3) Fall, Spring, Summer. An introductory study of the functions of management and the operational supervisory skills required in the workplace. Identifying the specific roles of managers and supervisors and the significance of workers. Skill-building exercises relating to delegation, discipline techniques, conducting a meeting, organizational communications, financial responsibility and ethical issues.

332. HUMAN RESOURCE MANAGEMENT. (3) Fall, Spring, Summer. Selection, placement, training, wage administration, performance evaluation, and discharge of employees.

333. COLLECTIVE BARGAINING. (3) On sufficient demand. A review of the history of the labor movement in the United States and other pertinent countries; the legal support systems and regulations; leadership/management responsibilities in negotiated agreements; union and management viewpoints; relationships of grievances, bargaining and arbitration; current labor trends; and projected future developments and forecasts. Prerequisite: MGT 332.

340. ORGANIZATIONAL COMPENSATION. (3) Spring. An application-oriented approach to organizational compensation as administered by human resource professionals. Prerequisite: MGT 332.

345. ORGANIZATIONAL REWARDS AND BENEFITS. (3) Fall. A fundamental understanding of employee benefits, including an application-oriented component; critical thinking and projects will be included in course work. Prerequisite: MGT 332.

354. PRODUCTIONS/OPERATIONS MANAGEMENT. (3) Fall, Spring. The production function of business, including the economics of production, capital investment, research and development, product design and services, and quality management (QM). Specific QM topics addressed include statistical quality control, production inventory planning and control (PIPC) systems, forecasting, and just-in-time inventory management. Other topics include location and design of facilities, energy management, and managing job safety and health. Prerequisite: BUS 265.

365. ENTREPRENEURIAL MANAGEMENT. (3) Fall, Spring. A practical training ground for any major, supplementing academic business training with an emphasis on the entrepreneurial spirit. The class takes an innovative approach to projected market share, sales, production, human resources, financial and management practices to ensure that an entrepreneurial idea is successful in the market place. Prerequisite: Junior or senior standing.

368. MANAGEMENT AND ORGANIZATIONAL BEHAVIOR. (3) Fall, Spring, Summer. Techniques and policies needed to handle human relations problems in business, government, and education. Organizational behavior, motivation, leadership, formal and informal organization, social environment, and communication and group processes.

430. STRATEGIC POLICY. (3) Fall, Spring. Use of case studies to integrate and utilize decision-making concepts and techniques studied in earlier courses. Students will be required to analyze cases to understand current business strategy and implementation. Emphasis on formulation of mission, setting goals and implementation of policies, including global and e-commerce strategies. Prerequisite: Senior standing. This capstone course includes a nationalized exam covering the topics from the business core classes of ACCT 205, 206, BUS 265, 315, 343, ECON 201, 202, MGT 368,

MKTG 330. For this reason, students should complete these courses prior to enrolling in this course. No allowance will be made for material on the nationalized exam from courses not taken by the student. Fee: See class fee schedule.

440. BUSINESS LEADERSHIP. (3) Fall, Spring. Development of leadership skills and qualities. Local and regional business leaders provide insight to development of leadership abilities for the church, community, and profession. Prerequisites: Senior classification and completion of 24 hours business core.

445. LEADERSHIP SEMINAR. (3) Fall. An off-site seminar focusing on leadership aspects of business, community, family and church. This course utilizes guest speakers, discussions, presentations, activities and various books on leadership. Pre-requisite: Senior business student with approval from dean of the College of Business Administration. Fee: See course fee schedule.

475. DISTRIBUTION MANAGEMENT. (3) On sufficient demand. The three areas of operation: receiving, order filling, and shipping. On-site observation and analysis of physical distribution, human resource, loss prevention, and maintenance. Prerequisite: MGT 368.

MARKETING (MKTG)

330. MARKETING. (3) Fall, Spring, Summer. An introductory course. Choosing target markets, assessing their needs, developing products and services, and delivering them at a value to the customer and a profit to the company. Developing a managerial point of view in planning and evaluating marketing decisions.

331. CONSUMER BEHAVIOR. (3) Fall. Sociological and psychological applications in consumer behavior with an emphasis on the relevance of these concepts for the marketing manager. The development of concepts and constructs employed to identify and measure market segments and analyze behavioral patterns of these segments as a basis for marketing strategy. Prerequisite: MKTG 330.

335. BUSINESS-TO-BUSINESS MARKETING. (3) On demand. Study of marketing concepts and strategies for organizational customers in industry, government and institutional settings. Addresses the special challenges of the business-to-business environment such as assessing marketing opportunities, organizational buying processes, organizational buying behaviors and business marketing strategies. Prerequisite: MKTG 330.

347. PROMOTIONAL STRATEGIES. (3) Fall. Promotional methods, including advertising, sales promotions, publicity and sales. Situation analysis, objectives, budgeting, campaign tactics, selection of media and message, measurement of effectiveness, and follow-up evaluation. Prerequisite: MKTG 330.

367. MARKETING INTERNSHIP. (1-3) Summer or sufficient demand. Practical experience in a marketing environment that enhances the academic training received in the

classroom. Three hours of credit requires 320 hours on the job. Credit is given upon approval of a written report and a debriefing session. Prerequisite: 6 hours of marketing and 6 hours of business courses.

380. MARKETING DYNAMICS. (3) Spring. The application of marketing principles in a variety of environments including retail, business-to-business, services, nonprofit, promotions and advertising. Prerequisite: MKTG 330.

390. SELECTED MARKETING TOPICS. (3) Offered on sufficient demand. The exploration of contemporary marketing issues, current trends or emerging concepts in the marketing profession. Topics will vary. This course may be taken more than once for credit with department chair approval. Prerequisite: 6 hours of marketing or consent of instructor.

400. MARKETING RESEARCH. (3) Fall. Research methodology and the application of current research techniques in solving marketing problems. Includes research project encompassing all aspects of research from problem definition to report presentation. Prerequisite: BUS 265 and completion of 6 hours of marketing courses.

455. MARKETING STRATEGY. (3) Spring. A capstone seminar covering the application and integration of marketing strategy and philosophy; including marketing analysis, planning and implementation. A marketing project and presentation will be completed. Prerequisite: Senior marketing or sales major, or consent of instructor.

PROFESSIONAL SALES (PRS)

336. PRINCIPLES OF SALES. (3) Fall, Spring. Basics of personal selling are examined with emphasis on understanding the buyer, selling environment, selling techniques and personal selling fundamentals.

371. RELATIONSHIP STRATEGIES. (3) Spring. Developing an understanding of relationship strategies; adjusting one's own behavior to fit a prospect or customer's needs.

398. SALES MANAGEMENT. (3) Fall. Administrative functions performed by the sales force director, including personnel selection, initial training and ongoing development, compensation, supervision, counseling, improving sales performance, scheduling activities of salespersons, and evaluation and control of performance. The relationship between sales and other parts of the organization. Prerequisite: PRS 336.

405. INTERNSHIP II. (3) Summer. Internship with a professional sales organization to gain on-the-job experience. The organization is chosen by the student and department head; supervision is by a faculty member. A written report is required. A minimum of 320 on-the-job hours is required. Prerequisites: PRS 336, 371.

440. SENIOR COLLOQUIUM. (3) Fall, Spring. A pragmatic classroom application of success principles including advanced communications, negotiations, and sales simulations. Students participate in seminar workshops hosted by successful salespersons. Prerequisite: PRS 371.