

# BUSINESS

The Accreditation Council for Business Schools and Programs (ACBSP), a professional accreditation agency recognized by the Council of Higher Education Accreditation (CHEA), has awarded accreditation status to the following degree programs offered by the Department of Business:

- Comprehensive Major in Business Administration
  - Options: Accounting, Agribusiness, Finance, Management, Business Information Systems, Marketing/ Entrepreneurship
- Subject Major in General Business
- Master of Business Administration.

## Vision

The Business department at Chadron State College provides nationally competitive professional preparation in Business Administration.

## Mission

The faculty of the Business department is committed to preparing students for challenging careers in the rapidly changing, highly technological and culturally diverse world. The fundamental purpose of the Business department is to be the premier provider of professional business programs in our service region. We strive to combine excellence in teaching with appropriate coursework and classroom environments that emphasize critical thinking, human relation/communication skills, theoretical and professional skills, and lifelong learning environment designed for creative problem solving and decision making.

## Student Learning Outcomes of Bachelor of Arts Program

Business graduates will:

- Be prepared to effectively practice their profession upon graduation by demonstrating competency in the core business functions.
- Demonstrate an understanding of business by integrating the core business functions.
- Attain a career or entrance into a graduate program in business or a related field.

## Measurement Instruments

The Business department will use a combination of instruments to measure the effectiveness of the learning outcomes. These instruments include but are not limited to: stakeholder surveys, internship data, course and option level evaluations and an exit exam to be completed in the program's capstone course (MGMT 434 STRATEGIC MANAGEMENT).

## Student Learning Outcomes for Bachelor of Science in Education Programs

The student learning outcomes for students pursuing a business education degree are:

- To meet the needs of students who desire to teach business in secondary schools.
- To provide graduate programs for students wishing to pursue advanced work in the areas of business education and economics education.

## Majors

- The Degree of Bachelor of Arts with a Subject Major in General Business (<http://catalog.csc.edu/undergraduate/programs/business/ba-subject-major-general-business/>)
- The Degree of Bachelor of Arts with a Comprehensive Major in Business Administration (<http://catalog.csc.edu/undergraduate/programs/business/ba-comprehensive-major-business-administration/>)
  - Accounting
  - Agribusiness
  - Business Information Systems Option
  - Finance Option
  - Management Option
  - Marketing Option
- The Degree of Bachelor of Science in Education with a Field Endorsement in Business, Marketing, and Information Technology Education (Grades 6-12) (<http://catalog.csc.edu/undergraduate/programs/business/bsed-field-endorsement-business-marketing-information-technology-education-6-12/>)
- The Degree of Bachelor of Science in Education with a Middle Level Education in Business, Marketing & Information Technology Education (Grades 5-9) (<http://catalog.csc.edu/undergraduate/programs/business/bsed-middle-level-education-business-marketing-information-technology-education-5-9/>)
- Work-based Learning (Grades 9-12) Supplemental Endorsement (<http://catalog.csc.edu/undergraduate/programs/business/supplemental-endorsement-to-teach-cooperative-education-diversified-occupations-9-12/>)

## Minors

- Agribusiness – Business (<http://catalog.csc.edu/undergraduate/programs/business/agribusiness-business-minor/>)
- Business (<http://catalog.csc.edu/undergraduate/programs/business/business-minor/>)
- Business Information Systems (<http://catalog.csc.edu/undergraduate/programs/business/business-information-systems-minor/>)
- Finance (<http://catalog.csc.edu/undergraduate/programs/business/finance-minor/>)
- Marketing (<http://catalog.csc.edu/undergraduate/programs/business/marketing-entrepreneurship-minor/>)

## Accounting

### ACTG 160 TOPICS IN ACCOUNTING1-3 Credits

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in accounting.

### ACTG 241 ACCOUNTING PRINCIPLES I3 Credits

Introduction to financial accounting principles and the communication of financial information to external users. Examines the conceptual foundations, accounting processes, transaction analysis and preparation of the four basic financial statements: income statement, balance sheet, equity statement & statement of cash flows.

**ACTG 242 ACCOUNTING PRINCIPLES II3 Credits**

Introduction to managerial accounting principles and the communication of financial information to internal users. Emphasis on budgeting, planning, management decision making, cost behavior, cost control and product cost accumulation.

**Prerequisites:** ACTG 241

**ACTG 332 ACCOUNTING INFORMATION SYSTEMS3 Credits**

Focuses on the collecting, processing and communication of financial information in an organization to both internal & external users. An entity's processing cycles are studied.

**Prerequisites:** Sophomore or above status

**ACTG 337 COST MANAGEMENT ACCOUNTING3 Credits**

Cost accounting and managerial accounting concepts and procedures are applied to the management decision making process. Topics included are: activity-based costing, job-order costing and process costing.

**Prerequisites:** Sophomore or above status

**ACTG 341 INTERMEDIATE ACCOUNTING I3 Credits**

Investigates theoretical accounting concepts relating to financial statement preparation, revenue recognition and an indepth study of accounting concepts related to assets.

**Prerequisites:** ACTG 242 and sophomore or above status

**ACTG 342 INTERMEDIATE ACCOUNTING II3 Credits**

Accounting concepts relating to liabilities, stockholder's equity and additional financial reporting issues in the study of corporate accounting.

**Prerequisites:** ACTG 241, ACTG 242 and sophomore or above status

**ACTG 430 PERSONAL INCOME TAX3 Credits**

Concepts and principles of federal income tax applied to individual taxpayers. Application of ethical and public policy considerations to taxation. Analytical framework to access how taxes effect economic decisions.

**Prerequisites:** Junior or above status

**ACTG 431 CORPORATE/FIDUCIARY TAX3 Credits**

Basic principles of federal income taxation for partnerships, corporations, and fiduciaries. Tax preparation software packages may be included.

**Prerequisites:** ACTG 430 and Junior or above status

**ACTG 433 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING3 Credits**

Specialized accounting procedures designed for governmental and non-profit entities including fund accounting, budgetary accounting and reporting procedures. Non-profit accounting system software may be used to record transactions for these governmental and non-profit entities.

**Prerequisites:** ACTG 242 and Junior or above status

**ACTG 437 ADVANCED COST MANAGEMENT ACCOUNTING3 Credits**

Advanced cost accounting and managerial accounting concepts and procedures are applied to the management decision making process. Topics included are: capital investment decisions, budgeting, standard costing, and transfer pricing.

**Prerequisites:** Junior or above status

**ACTG 438 AUDITING3 Credits**

Duties and responsibilities of auditors, how to conduct an audit, preparation of audit reports and special auditing problems. Standardized auditing software may be used to conduct a simulated audit for a business entity.

**Prerequisites:** ACTG 241, ACTG 242, ACTG 341 and Junior or above status

**ACTG 443 ADVANCED FINANCIAL ACCOUNTING3 Credits**

Accounting theory and problems dealing with corporate combinations and consolidations and other specialized financial accounting topics.

**Prerequisites:** Junior or above status

**ACTG 460 TOPICS IN ACCOUNTING1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in accounting.

**Prerequisites:** Junior or above status

## Business Administration

**BA 160 TOPICS IN BUSINESS1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in business.

**BA 241 QUANTITATIVE METHODS3 Credits**

Business and economic concepts, techniques, models, analysis, and applications with emphasis on quantitative measurements for resource utilization, production, processing, marketing and management.

**Prerequisites:** MATH 138, MATH 142 or MATH 151

**BA 331 BUSINESS COMMUNICATIONS3 Credits**

Designed to assist students in acquiring the knowledge and skill necessary for effective communication through both the spoken and written word. Grammar, letter writing, formal and informal report writing, and the job application process.

**Prerequisites:** Completion of Essential Studies Outcome ES2 (Technical Writing recommended) and Sophomore or above status

**BA 336 BUSINESS/ECONOMIC STATISTICS3 Credits**

Statistical analysis of business and economic data used in business and how this analysis aids in making sound business decisions.

**Prerequisites:** MATH 138, MATH 142, or MATH 151 and Sophomore or above status

**BA 337 BUSINESS LAW3 Credits**

Introductory business law including the legal and social environment of business, consumer protection, contracts, personal property and bailments, and sales and leases of personal property.

**Prerequisites:** Sophomore or above status

**BA 390 INTERNSHIP IN BUSINESS1-12 Credits**

Provides practical work experience in business.

**Add Consent:** Department Consent

**Notes:** Interested students should contact the Internship and Career Services office to secure application materials; application should be made prior to the semester the internship will be started; the amount of credit will be based on the availability of a suitable work position, the qualifications of the applicant, and the work hours.

**BA 400 INDEPENDENT STUDY OR RESEARCH1-3 Credits**

Research in an area of special interest or need.

**Add Consent:** Instructor Consent

**Notes:** The topic and the amount of work required are determined by the number of credit hours.

**Requirements:** Permission of Instructor, Department Chair and Dean are required prior to registration.

**BA 431 PROFESSIONAL ETHICS3 Credits**

Philosophical moral theories and rules or standards governing the conduct of the members of a profession. Comprises principles, standards, and social, economic, legal, political, ethical, and philanthropic responsibilities that guide behavior in society. An application of ethical theories in solving professional ethics issues.

**Prerequisites:** Junior or above status

**BA 432 LEGAL ASPECTS OF BUSINESS OWNERSHIP3 Credits**

Business law covering negotiable commercial paper, debtor-creditor relations and risk management, agency and employment, business organizations and real property and estates.

**BA 460 TOPICS IN BUSINESS1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in business.

## Business Information System

**BIS 160 TOPICS IN BUSINESS INFORMATION SYSTEMS1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in BIS.

**BIS 200 INTRODUCTION TO COMPUTER APPLICATIONS3 Credits**

Development of proper techniques in word processing, organizing and maintaining data in a spreadsheet, creating and managing a database, and producing professional presentations using current software applications. A practical hands-on application of various information processing tools is utilized to develop organizational decision making skills.

**BIS 230 WEB PAGE DEVELOPMENT3 Credits**

Provides a foundation for establishing and maintaining a website; specifically, creating, designing and publishing content on the Web. Current Web programming languages will be covered. Topics include Web development, debugging, version control, and introductory website administration. In addition, dynamically generated websites and database-driven websites are discussed.

**BIS 231 PRINCIPLES OF INFORMATION SYSTEMS3 Credits**

Information systems concepts and principles applied to business uses of technology. Conceptual areas include: fundamentals of information systems, data resource management, telecommunications and networks, E-Business, E-Commerce, decision support systems, information technology management, developing business and information technology solutions, security, and ethical challenges.

**BIS 235 BUSINESS PROGRAMMING3 Credits**

Provides the concepts and skills necessary to design and develop web-based database applications, specifically building a working database application and a client application to serve the information needs of an enterprise.

**Prerequisites:** BIS 230

**BIS 331 DATABASE MANAGEMENT3 Credits**

Introduction to the design and use of databases in meeting business information needs. Topics include database planning, conceptual design, the relational data model, structured query language (SQL), and related concepts of enterprise-wide data management. The concepts are studied in part with projects involving the use of a current database management system.

**BIS 332 DECISION SUPPORT FOR MANAGERS3 Credits**

This course is designed to educate managers in the process of becoming more effective and efficient problem solvers through integrating the use of spreadsheet modeling to support business decisions.

**BIS 337 E-COMMERCE3 Credits**

Examines how modern organizations can leverage emerging technologies to create new opportunities for business success. Topics include an introduction to the concepts of electronic commerce as facilitated by the Internet, World Wide Web, and related technologies; a thorough understanding of information technology elements that create the building blocks of electronic commerce, and the identification, use and management of emerging technologies.

**Prerequisites:** Sophomore or above status

**BIS 430 PROJECT MANAGEMENT3 Credits**

Introduces the basic principles of modern project management, the project planning processes, and knowledge areas. Attention will be given to how projects contribute to the strategic goals of the organization and the process of selecting projects that best support the strategy of a particular organization.

**BIS 431 SYSTEM ANALYSIS AND DESIGN3 Credits**

An understanding of the phases of the Systems Development Life Cycle (SDLC), including techniques to investigate system problems, determine requirements, identify possible solutions, perform feasibility studies and cost analysis, and oversee the development of a new system or the reengineering of an existing system. An understanding of the human and technical factors in the analysis and design of information systems will also be addressed.

**BIS 460 TOPICS IN BIS1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in BIS.

**BIS 560 TOPICS IN BUSINESS INFORMATION SYSTEMS1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in BIS.

**BIS 600 INDEPENDENT STUDY OR RESEARCH1-3 Credits**

Study or research in an area of special interest. The number of credit hours is determined by the topic and the amount of work required.

**Requirements:** Permission of instructor, Dean of Graduate Studies, and Academic Vice President.

**BIS 632 INFORMATION SYSTEMS FOR MANAGERS3 Credits**

Overview of Information Systems. Stresses role of the manager and the strategic use of technology in business.

## Economics

**ECON 130 SURVEY OF ECONOMICS3 Credits**

Basic microeconomic and macroeconomic theories and concepts. Oriented towards the study of households, firms and governments within regional, domestic, and global markets for goods and services and resources. Course involves variations (absolute and comparative) among regions, states, and nations relative to resource-based economic systems, markets for goods and services, and measures of economics welfare.

**ECON 160 TOPICS IN ECONOMICS1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in economics.

**ECON 231 MACROECONOMICS3 Credits**

Economy in the aggregate including gross domestic product and its components, employment, inflation, business fluctuations, economic growth, monetary policy, fiscal policy, budget deficit and public debt with primary application to the United States economy.

**ECON 232 MICROECONOMICS3 Credits**

Components with the economy devoted to households, firms, governments, markets for products and services, and markets for resources, in the context of domestic and global consumers, producers, and governments. Analysis of supply and demand, pricing functions, and income distribution with application to United States economy.

**ECON 334 AGRICULTURAL ECONOMICS AND AGRIBUSINESS3 Credits**

Basic economic principles and theories focusing on product markets, resource markets, production costs and market structures, conduct and performance of the agricultural sector from retail level, consumers' demands, and resource sectors, production, domestically and globally within agriculture. Governments' roles, functions and policies which impact domestic and global markets for agriculture.

**Cross-Listed:** AGRI330/ECON334

**Prerequisites:** ECON 232 and Sophomore or above status

**ECON 423 AGRICULTURAL POLICY3 Credits**

An examination of USDA agricultural, fiber, conservational, and rural economic policies studies from domestic and international perspectives. Examination of public policy in the economic framework used to assess and improve competitive structure, operation, and performance of U.S. and international food and agriculture. Farm, international trade, rural economic development, resource/environmental, technology, food marketing and consumer policies are analyzed. Major economics courses will be beneficial.

**Cross-Listed:** AGRI423/ECON423

**Prerequisites:** Junior or above status

**ECON 460 TOPICS IN ECONOMICS1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in economics.

**ECON 467 AGRICULTURAL BUSINESS PLANNING AND MANAGEMENT3 Credits**

Analysis of the economic decisions made by farm/ranch owners, from sales to marketing to financial management to market analysis, feasibility studies and interfacing with governmental and other organizations. At the end of the course, you will have the core elements of a business plan to guide your farming/ranching operations.

**Prerequisites:** ACTG 241, BA 337, ECON 232, ECON 423 or AGRI 423, FIN 242 and Junior or above status

## Finance

**FIN 160 TOPICS IN FINANCE1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in finance.

**FIN 239 PERSONAL FINANCE3 Credits**

Basic principles of finance as relating to the individual, including an introduction to investments, insurance, taxes, consumer purchasing, real estate, financial planning and recordkeeping, retirement, and estate planning.

**FIN 242 REAL ESTATE PRINCIPLES3 Credits**

Examines practical applications of real estate principles. Includes a study of titles, estates, land descriptions, contracts, legal instruments and concepts, real estate mathematics, financing, agency, appraisal, fair housing, and management of real estate.

**FIN 330 PRINCIPLES OF FINANCE3 Credits**

An introductory course emphasizing the basic financial principles and practices essential to managing a business. Among the topics introduced are the time value of money, working capital management, financial analysis, financial planning, cash-flow analysis, operating and financial leverage, capital budgeting, long-term financing, cost of capital, and capital structure.

**Prerequisites:** ACTG 241 and ECON 232

**FIN 331 FINANCIAL MARKETS AND INSTITUTIONS3 Credits**

Inquiry into, and analysis of, the various financial markets and institutions (including debt, derivatives, equity, insurance, government-based and foreign financial markets) operating in the U.S. and the international economy. Emphasis is placed on providing the analytical tools needed to assess financial institution and market response to microeconomic and macroeconomic factors.

**Prerequisites:** FIN 330, department's mathematics requirement, and Sophomore or above status

**FIN 333 INTERNATIONAL FINANCE AND ECONOMICS3 Credits**

The development, understanding, and application of basic economic concepts and theories related to international economics, global trade, and variations between and among countries and their cultures. Will deal with different types of economic and political systems, types of markets, exchange rates, trade policies, trade agreements, and the economic and political reasons and impacts of globalization.

**Prerequisites:** Sophomore or above status

**FIN 432 FINANCIAL MANAGEMENT3 Credits**

Examines various structures and operations of financial management of the firm including the sources and methods of financing, capital structure, dividend policy, leasing, mergers and acquisitions, working capital management, effects of taxation on financial decisions and international aspects of finance.

**Prerequisites:** BA 336, FIN 330, and Junior or above status

**FIN 439 INVESTMENT ANALYSIS3 Credits**

Provides an understanding of active portfolio evaluation and management, including the following: the investment environment, portfolio theory, capital asset pricing model and arbitrage pricing theory, fixed-income securities, equities, and derivatives.

**Prerequisites:** FIN 330 and Junior or above status

**FIN 460 TOPICS IN FINANCE1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in finance.

## Management

**MGMT 160 TOPICS IN MANAGEMENT1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in management.

**MGMT 230 PRINCIPLES OF MANAGEMENT3 Credits**

Introduction to theories, principles and functions of current management practice. Special focus is given to management for a world in transition.

**MGMT 330 ORGANIZATIONAL THEORY AND BEHAVIOR3 Credits**

Examines implications of organizational theory and organizational behavior for achievement of effective management. Organizational theory topics (a macro approach) include: structural design and its adaptations to goals, strategy, technology, environment, uncertainty, and social change. Organizational behavior topics (a micro approach) include: motivation, learning, leadership, communications, power and politics, decision making, and planned change.

**Prerequisites:** MGMT 230 and Junior or above status



**MGMT 340 US HEALTHCARE SYSTEMS: ORGANIZATION AND DELIVERY3 Credits**

This is an introductory course presenting an overview of the U.S. healthcare delivery system. The course will summarize and explain key aspects of the U.S. healthcare delivery system, including the various provider types, funding mechanisms and public policy challenges

**Prerequisites:** Sophomore or above status

**MGMT 430 HUMAN RESOURCE MANAGEMENT3 Credits**

Principles and techniques of personnel management, including legislation affecting employers today, and practical applications of various personnel functions. The course covers the personnel functions of procurement, development, compensation, integration, and separation.

**Prerequisites:** MGMT 230 and Junior or above status

**MGMT 432 PRODUCTION AND OPERATIONS MANAGEMENT3 Credits**

Methods for managing ongoing operations of a firm, with emphasis on operations of a manufacturing organization with applications to service organizations. Topics include forecasting, master production scheduling, material requirements planning, purchasing, just-in-time, inventory control, shop floor control, quality control, maintenance, and productivity.

**Prerequisites:** BA 241, BA 336, MGMT 230, and Junior or above status

**MGMT 434 STRATEGIC MANAGEMENT3 Credits**

Capstone course for all business administration majors, providing a conceptual and methodological basis for integrating knowledge of the various business disciplines. Skills developed are applied to formulation and implementation of strategic and operating plans. The case method is used extensively throughout the course.

**Prerequisites:** ACTG 241, ACTG 242, BA 336, BA 337, BIS 231, BIS 332, ECON 231, ECON 232, FIN 330, MGMT 230, MKTG 231, and Senior status

**MGMT 460 TOPICS IN MANAGEMENT1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in management.

**Prerequisites:** Junior or above status

## Marketing

**MKTG 160 TOPICS IN MARKETING/ENTREPRENEURSHIP1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in marketing/entrepreneurship.

**MKTG 231 PRINCIPLES OF MARKETING3 Credits**

Examines the marketing mix (price, product, promotion, and channels of distribution) in a dynamic social, economic, and political environment, with focus on the satisfaction of customer needs while achieving organizational objectives.

**MKTG 331 SALES TECHNIQUES3 Credits**

Techniques of professional selling are the primary emphasis, in addition to the role of the sales professional in the organization. Topics include individual and/or group sales presentations, relationship marketing, selection and management of sales personnel.

**Prerequisites:** Sophomore or above status

**MKTG 334 NEW PRODUCT DEVELOPMENT3 Credits**

Explores the creative process and help students identify their own creative problem-solving styles. Students will have to develop innovative solutions centered around new product, service and process development. Students will learn to judge the quality of their creative solutions. Explore opportunities for product/service. Analyze the new product/service development process.

**Prerequisites:** Sophomore or above status

**MKTG 336 PROMOTIONS AND ADVERTISING3 Credits**

The use of advertising in marketing programs. Formulation, management, and evaluation of communication channels to achieve marketing objective. Advertising design, media selection, public relations, sales promotion, and advertising plans.

**Prerequisites:** Sophomore or above status

**MKTG 337 SOCIAL MEDIA MARKETING3 Credits**

Explores integrating different social media technologies into a marketing plan, creating social media marketing campaigns, and applying appropriate social media tools. Examines ways to use social media technologies to create and improve marketing efforts for businesses.

**Prerequisites:** Sophomore or above status

**MKTG 338 CONSUMER BEHAVIOR3 Credits**

The application of conceptual material to marketing strategies to reach both consumer and industrial buyers. Incorporates the behavioral sciences to marketing through the study of buying patterns, decision-making, motivation, and consumer behavior.

**Prerequisites:** MKTG 231 and Sophomore or above status

**MKTG 435 MARKETING STRATEGY3 Credits**

A capstone course designed to acquaint the student with current marketing problems. Current readings on related marketing materials, in-depth studies of marketing plans and strategies, and/or marketing cases marketing simulation.

**Prerequisites:** MGMT 230, MKTG 231, and Senior status

**MKTG 439 BUSINESS AND MARKETING RESEARCH3 Credits**

Examines marketing research information for management decision making. Provides an understanding of marketing research. Examines alternative research strengths and weaknesses.

**Prerequisites:** BA 336, MKTG 231, and Junior or above status

**MKTG 460 TOPICS IN MARKETING/ENTREPRENEURSHIP1-3 Credits**

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in marketing/entrepreneurship.

**Prerequisites:** Junior or above status