BUSINESS (BU)

BU 5070 Foundations of Accounting and Finance (3)
Professionals refer to accounting reports and consult with accountants for the information they need to make strategic financial decisions for their organizations. Understanding the accounting cycle and interpreting financial statements is essential in assessing the viability of projects and making investment decisions. Students will strengthen their financial decision making skills so as to articulate their position on investment decisions.

Prerequisite(s): Nine graduate credits in business, minimum 3.0 cumulative GPA, and permission of the instructor. Pass/No pass.

BU 5075 Foundations of Management and Strategy (3)
Managers must understand organizational structures, process and culture while developing a strategic view of organizational performance. Opportunity and risk must be evaluated. Operations must align with strategic goals. Using the case study method, students confront real world challenges. Decision-making, communication, and leadership skills are strengthened in this cornerstone course while students begin their own leadership journey.

Prerequisite(s): BU 5070 and BU 5075.

BU 5110 Managing Organizational Behavior (3)
A review of theory and research findings in the field of organizational behavior, with emphasis on applications by practicing managers. Topics to be covered include perception, motivation, leadership, communication, group dynamics, conflict management and organization theory. Pedagogical techniques include case analysis, presentations, role plays and other experiential activities.

BU 5165 Training and Development (3)
This course provides the application of learning theories and instructional development to the education and training of employees. Topics include instructional design, strategy, technology and the implementation, evaluation and management of training in an organizational environment.

BU 5180 Exploring Personal and Organizational Health (3)
Exploration of the evolving and emerging paradigms of holistic health and healing, and how the personal and organizational realms interconnect. In addition to examining the traditional wellness models, discussions will include concepts of mind, transpersonal psychology and energetics. Through an examination of personal and organizational contexts, students will explore ways to transform personal and work environments through mindfulness towards good intention, open mind and compassionate heart. Also offered as OH 5180 and HH 5180.

BU 5190 Accounting for Managers (3)
Budgetary accounting and cost accounting including profit planning and control systems, budget process, cost systems, and their managerial applications.
Prerequisite(s): BU 5070.

BU 5192 Advanced Financial Accounting (3)
This course examines issues related to specialized topics including partnerships, consolidations and business combinations, foreign subsidiaries, international standards, governmental and not-for-profit organizations.
Prerequisite(s): BU 5070.

BU 5210 Economic Analysis (3)
Today’s business climate demands managers who can make decisions involving the best use of an organization’s scarce resources under conditions that change rapidly. This course demonstrates the power of problem-solving insights and uses a cross-functional approach. Topics to be covered include strategic pricing using game theory, forecasting techniques and demand estimation, cost analysis, linear programming and optimization under various market structures.
Prerequisite(s): BU 5070 and BU 5075.

BU 5220 Business Law for Accountants (3)
A basic understanding of legal problems is expanded, analytical ability is developed, and an awareness of the presence of legal problems that surround the businessperson is explored. Freedom of choice, taxation, stockholder status, acquisitions and divisions, antitrust, employment, administrative law, and bankruptcy are covered as time allows.
Prerequisite(s): BU 5075.

BU 5221 Business Law for Accountants (3)
Coverage of applicable areas of the Uniform Commercial Code law and business law topics as it relates to exam content for the CPA exam, including product liability, contract law, agency law, and extensive review of the Sarbanes-Oxley Act of 2002. Also involved an analytical study of the concepts embraced in the law of partnerships, corporations and other business organizations.

BU 5222 Business Law for Accountants (3)
This course centers on how organizations collect, record, process, and store accounting information and data. Topics include information systems concepts, transaction cycles and processing, flowcharting, data flow diagramming, XBRL, e-business and ERP systems, computer fraud and IT security, internal controls, auditing with AIS, and ethics.

BU 5228 Accounting Research and Communication (3)
This course is an exercise in the written and verbal communications skills required in the accounting profession. Included in the course are the preparation of engagement letters, tax planning correspondence, complex topic analysis and communication of the accountant’s recommendation. Case studies will be used as the basis for presenting the fact pattern with guidelines on expected outcomes.

BU 5229 Professional Ethics for Accountants (3)
This course helps develop the foundation for ethical reasoning, integrity, objectivity, independence and other core values as defined by the American Institute of Certified Public Accountants.
BU 5360 Social Media Marketing (3)
Social media is not a fad. The Internet has forever changed the way humans communicate. Web-based social media outlets are woven into the fabric of our lives; directly and indirectly. For businesses, social media presents strategic opportunities and challenges related to product offerings, promotion, pricing strategies, delivery of products or service, as well as presentation of brand. Through this course students will: (1) Gain a strong understanding of the current face look of social media; (2) Develop the ability to stay up-to-date as social media evolves; and (3) Learn how businesses can successfully leverage social media techniques to achieve strategic objectives.
Prerequisite(s): BU 5075.

BU 5410 Human Resources in Health Care Administration (3)
This course will address managing organizational behavior issues and techniques with a specific focus on Human Resource management issues unique to the health care industry.
Prerequisite(s): BU 5075.

BU 5420 Health Care Law and Ethics (3)
This course is specifically designed for graduate students enrolled in the Health Care Administration Certificate Program and/or an MBA with a health administration specialty. This course will focus on: The principles and theories of law as it relates to health care delivery; health care management and administration; examination of the applications of laws in relation to health care liability prevention and risks facing administrators, managers and practitioners.
Prerequisite(s): BU 5075.

BU 5430 Health Care Administration and Financial Management (3)
This course presents an in-depth review of the financial management of health care organizations. This includes but is not limited to: budget formulation process specific to health care delivery systems, funding sources and payment methodology, managing working capital and capital budgeting, the unique characteristics of non-profit organizations, and financial analysis of such organizations. Students will also do case study analysis in the previously mentioned topics.
Prerequisite(s): BU 5070 and BU 5190.

BU 5440 Information Technology in Health Care (3)
This course takes a comprehensive look at a broad range of technologies used throughout the health care industries and continuum of care. This includes and not limited to, Medical Informatics, Administrative Applications, Medical Office Automation, Telemedicine and Electronic Medical Record. The course will also cover technology in Surgery and informational resources access and use.

BU 5450 Comparative Health Systems (3)
This course is an online elective course designed for those that are interested in healthcare systems around the world. This course is designed to encourage further understanding of healthcare policy in the United States as compared to other countries. How does each deal with the provision of healthcare? What are the strengths and weaknesses of each? This course will require critical thinking and writing skills.

BU 5480 Leadership in Health Care (3)
Health Care leadership is an introduction to the principles of management and leadership as the foundations for the administration of health care products and service delivery. The course covers the evolution of management principles and practices, and the bases for health care administration. Emphasis is on the management of global health care systems and the need for innovation and creativity in health care administration. The focus is placed on mastering graduate-level critical thinking, writing and ethical decision making skills.
Prerequisite(s): BU 5700.

BU 5490 Capstone: Health Care Topics (3)
This course will be a seminar style presentation of current health care topics. This will be an integrative course which incorporates all previous coursework into a cohesive body of knowledge. The topics will include but will not be limited to: health care policy, quality initiatives, marketing in health care, current issues within Medicare and Medicaid, strategic decision making and public health.
Prerequisite(s): BU 5410 and BU 5430.

BU 5500 Small Business Problems and Strategy: SBI Part I (3)
Student teams examine, research and present case findings and recommendations orally and in writing. Constant attention is given to those problems unique to small businesses. Students will go out into the field with the instructor as a team. Students will act as business consultants to a business in the area under the Small Business Institute Program at Plymouth State University.
Prerequisite(s): BU 5120 and BU 5210.

BU 5501 Small Business Analysis: SBI Part II (3)
Required for a six-credit Small Business Institute project which includes primary and secondary research, complex financial analysis and a comprehensive plan including specific recommendations for improvements in business operations. Final report preparation of findings and recommendations to the small business client are requirements of this course.
Prerequisite(s): BU 5500.

BU 5510 Operations Management (3)
Examination of the nature and structure of decision-making in the midst of uncertainty. Formal techniques for measurement of risks and rewards are applied to case studies based chiefly on production systems. Concludes with a survey of current techniques for operations analysis, planning and control.
Prerequisite(s): BU 5070 and BU 5075.

BU 5530 Multinational Marketing (3)
Post W.W.II, the trend toward freer trade and accelerating technological change, has been altering the world’s economic landscape via the process of globalization. The recent drift toward regionalism (e.g., unifying European and North American markets), the collapse and subsequent restructuring of many of the world’s national economies such as in the Soviet and Eastern European economies, have served as massive economic experiments. Global recession and recovery have been studies to glean what has worked and what has failed in each of these examples yielding critical information for future marketing strategies. This course is designed to introduce some of the key issues of these international events that can be incorporated into multinational marketing. This class will focus on issues involved in marketing products and services across national boundaries. Culture, economic arrangements, technical standards, currency movements, language, religion, ideology, politics, distance and conflicting interpretations of national and global interests combine to complicate the administration of marketing’s familiar 4-Ps cross-nationally. This course uses a combination of lectures, global marketing cases, discussion, and mini projects to examine specific issues currently involved in multinational marketing strategies.
Prerequisite(s): BU 5700.

BU 5580 Real Estate Entrepreneurship (3)
Various methods of entry into this industry are examined. The roles and methods of brokers, developers, investors, financiers, appraisers and managers are analyzed using financial models, economics and law. The goal of the course is to gain a working knowledge that may be applied by the individual or by an organization.
BU 5590 Budgeting and Fund Accounting (3)
The basics of fund accounting and modified accrual basis are explored by looking at the different fund purposes, typical transactions, and examples of government reporting and disclosure. This course covers the core concepts, principles, and financial reporting for government and not-for-profit accounting, which varies significantly from financial accounting used in public and private financial reporting.
Prerequisite(s): BU 5190.

BU 5600 Federal Taxes and Business Decisions (3)
Tax laws and their effect on management planning and decision-making, as well as on personal financial transactions are of interest to managers and accountants. Representative topics include: tax aspects of selecting a business form; tax factors in acquiring, using and disposing of land, buildings, equipment; capital gains and losses; nontaxable transactions; individual income tax; family tax planning; common tax traps.
Prerequisite(s): BU 5190.

BU 5620 Auditing Perspectives (3)
Theory and procedures underlying auditors’ responsibilities in examining and reporting on financial statements of a business enterprise are discussed including professional ethics, auditing standards, reports, internal control and the selection, scope and application of auditing procedures.
Prerequisite(s): BU 5190.

BU 5630 Policy Topics (3)
An in-depth study of a particular topic, contemporary issue, or concern will be the focus of this course and will be taught by a specialist within the field being studied. Since topics vary, the course may be repeated with different topics.

BU 5690 Customer Relationship Marketing (3)
This course lays out a broad rethinking of customer relationship management. The focus is on the mindset and skillset required to earn and grow relationships with customers and build customer centric organizations. Examined are changes in attitudes, values, and behaviors of customers who expect their voices to be heard. Marketers are learning to listen and to design customer experiences that deliver high levels of both customer values and company value. Value is measured in terms of repeat business, customer loyalty, return on investment in marketing, and hard-to-duplicate competitive advantage.
Prerequisite(s): BU 5700.

BU 5700 Marketing Techniques (3)
The objective of this course is to help students develop a broad understanding of marketing techniques, strategies and tactics employed by the marketing manager. This course will cover the use of the 'marketing mix' elements as they pertain to the planning and implementation of the marketing plan.
Prerequisite(s): BU 5075.

BU 5720 Seminar in Executive Management (3)
From a decision-makers point of view, students will participate in a seminar involving middle and upper-level managerial responsibilities, as well as discussions concerning 'state-of-the-art' methodologies appropriate to all levels of management. Case studies and group projects will be combined with informal lectures and discussions involving such areas as strategic planning, action planning techniques, policy-making, managerial ethics, decision-making methods, control systems and the integration of all resources for optimum performance.
Prerequisite(s): BU 5070, BU 5075, BU 5120, BU 5190, and BU 5210.

BU 5770 International Business (3)
It is a small world, and getting smaller fast. An understanding of the complex managerial dimensions of world trade and international business is now an expected part of an MBA's intellectual inventory. This International Business course provides an opportunity to develop the understanding through readings, and through case studies. An individual term project will give students an opportunity to bring global thinking to bear on current issues in a company, country, or region.

BU 5820 Women As Leaders (3)
This course challenges women to consider the cultures, climates and contexts that limit and support their capacities as leaders. Students will explore personal leadership styles, characteristics of effective leaders, and strategies for developing themselves as leaders. Also offered as OH 5820.

BU 5850 New Ventures & Entrepreneurship (3)
This course focuses on business start-ups, providing an intensive introduction to business planning from the defining of a primary vision through market size assessment and strategic operations planning, to the financing, staffing and implementation of the new venture. Course includes readings on entrepreneurship, case studies of both small and large examples of successful new ventures and student fieldwork. Software available to help business planning will be introduced for hands-on use. Students will each prepare a formal business plan for new ventures.
Prerequisite(s): BU 5120 and BU 5210.

BU 5910 Independent Study (1-3)
Enrichment of the background of students in business through the pursuit of a special topic pertinent to their interests and abilities is offered through independent study opportunities. This is an opportunity for an in-depth study of a problem in the business field. Consent of a faculty supervisor and department chair is required.