BUSINESS (BU)

BU 1100 Business Computer Applications (3 Credits)
Business professionals use small computers and typical application software in their work. They especially depend upon spreadsheets to process and analyze information. This hands-on course also covers decision criteria in the selection of hardware/software covered. Falls and Springs. (TECO)

BU 1152 Financial Accounting (3 Credits)
Accounting is the recording and reporting of results of operations and the financial position of business organizations. Students are introduced to principles, measurement techniques, and applications. Topics include: accounting cycle; merchandise accounting; balance sheet and income statement; assets, liabilities, and stockholders’ equity; financial statement analysis. Balanced treatment of theory, practice, and use in a real-world environment. Not open to students who have earned credit for BU 1150. Falls and Springs. Prerequisite(s): BU 1150 or BU 1152. Not open to students who have earned credit for BU 1150, BU 1152, BU 2260, or BU 2262. Falls.

BU 2090 Exploring Topics in Business (1-4 Credits)
With this special topics course, students explore what is new in business. Students find their paths to their future as they explore these topics. May be repeated for credit with a different topic. Falls, Early Springs, and Springs.

BU 2240 Business Statistics (3 Credits)
An introduction to statistics based on business applications. Students study statistics through the application of statistics to common business situations. Calculation of business statistics is performed on computers using software commonly found in business enterprises, principally Excel. Topics covered include descriptive statistics, probability, probability distributions, sampling, hypothesis testing, analysis of variance and regression analysis. Falls and Springs. (QRCO) Prerequisite(s): regular admission to Plymouth State University.

BU 2250 Introduction to Business Administration (3 Credits)
An appreciation of the impact that business makes on our society and on the environment in which it strives to sustain its objectives. How a business is established, financed, operated and managed, including the multitude of considerations involved in decision making. Attempts to show how exciting the world of business can be and how an awareness of business can assist the student in seeking career goals. Uses the entrepreneurial approach. Unscheduled.

BU 2262 Management Accounting (3 Credits)
Management needs detailed cost information to make sound business decisions. Topics include cost terms, product costing, cost behavior, variable costing, cost-volume-profit analysis, operating budgets, standard costing, relevant costs for decision-making, and capital budgeting. Focuses on planning and control for internal management, emphasizing concepts for CMA (Certified Management Accountant) certification, which is highly valued in corporate accounting. Not open to students who have earned credit for BU 2260. Falls and Springs. Prerequisite(s): BU 1150 or BU 1152.

BU 2290 Organizational Communications (3 Credits)
Employers want to hire effective communicators. Course focus is on developing interpersonal, written, and oral presentation skills needed in professional settings. Communication enhances individual competitiveness to enter and perform in the workplace. Explores organizational communication using both theory and practice. Additional topics may include research, employment preparation, teamwork, and intercultural communication. Falls and Springs. (WRCO) Prerequisite(s): EN 1200 or EN 1400.

BU 2440 Business, Ethics, and Society (3 Credits)
Analyzes the role of social responsibility and ethical standards in the corporate decision-making process. Students develop the ability to identify ethical issues and apply a decision-making orientation that balances concern for corporate performance and social responsibility. Emphasis on government regulation, pollution, consumerism, globalization, and human resource management issues. Includes a community service learning component providing students with an opportunity to demonstrate social responsibility. Falls and Springs.

BU 2450 Principles of Marketing (3 Credits)
Organizations succeed when they create value for their customers. Students are introduced to marketing activities that support value creation. Concepts including product innovation, promotional activities, pricing strategies, and distribution channel selection are brought to life through activities and analysis of well-known businesses and products. Falls and Springs.

BU 2480 Business Law I (3 Credits)
Law is an external boundary that acts as a check on the individual or the institution. By surveying the scope of administrative, criminal, civil and Constitutional law through common law and statutes, as they relate to institutions and people in the workplace, a working knowledge of relationships and legal conduct is mastered. Covered are topics in torts, contracts, property, employment, business organizations and the Constitution. Falls and Springs.

BU 3040 Special Topics in Marketing (1-3 Credits)
Contemporary marketing topics are defined and explored. The topics to be discussed will be announced prior to offering and will focus on issues not normally covered in cataloged courses. Students may repeat this course when offered under a different topic title. Prerequisite(s): BU 2450

BU 3100 Financial Modeling (3 Credits)
An applications-oriented course focusing on the use of spreadsheet modeling as applied to financial problems. Emphasizes describing and solving a problem, rather than the mathematical derivation of the specific financial model. Topics include ratio analysis and pro-forma models, stock and bond valuation models, capital budgeting models, portfolio optimization models, and Monte-Carlo risk simulation models. Requires effective use of computers. Falls and Springs. Prerequisite(s): BU 1100, (BU 2260 or BU 2262), and (BU 2240 or MA 2300).

BU 3112 Intermediate Accounting I (4 Credits)
Financial accounting must adhere to Generally Accepted Accounting Principles by FASB and the International Financial Reporting Standards. Begins with the income statement and the asset side of the balance sheet to build a deeper understanding of these fundamental accounting reports and related compliance. Not open to students who have earned credit for BU 3110. Falls. Prerequisite(s): BU 2260 or BU 2262.
BU 3122 Intermediate Accounting II (4 Credits)
Building on content presented in Intermediate Accounting I, students expand their knowledge of accounting theory and adherence to Generally Accepted Accounting Principles by FASB and the International Financial Reporting Standards. Emphasis is on advancing understanding of essential accounting principles for balance sheet liabilities and shareholder’s equity, cash flow statements, and financial statement disclosures. Not open to students who have earned credit for BU 3120. Springs.
Prerequisite(s): BU 3110 or BU 3112.

BU 3142 Cost Accounting (4 Credits)
Building on accounting knowledge learned in Management Accounting, Cost Accounting focuses on critical cost data needed by organizations for product costing, decision-making, and performance evaluation. Topics include process costing, variable costing, cost allocations, multiple product decisions, inventory management, standard costing, transfer pricing, and making decision under uncertainty. Not open to students who have earned credit for BU 3140. Springs.
Prerequisite(s): (BU 2260 or BU 2262) and (MA 2200 or MA 2490 or MA 2550).

BU 3170 Income Taxes (3 Credits)
An introductory course in Federal income tax law relating to individuals and businesses, including proprietorship, partnership and corporation. Topics include: gross income, deductions, losses, tax credits, property transactions, deferred compensation, tax planning, preparation of tax returns. Falls.
Prerequisite(s): (BU 1150 or BU 1152) and (BU 2260 or BU 2262).

BU 3180 Human Resource Management (3 Credits)
An analysis of the basic personnel functions of recruitment, selection, placement, job design, performance appraisal, compensation and employee training and development. These functions are considered within the context of government regulation and varied administrative concerns, such as equal opportunity employment, safety, pensions and other benefit plans. Falls and Springs.
Prerequisite(s): BU 3420.

BU 3210 Financial Management (3 Credits)
Financial analysis, planning and control techniques for large and small businesses. Includes present value concept, ratio analyses, short-term, intermediate and long-term financing approaches. Falls and Springs.
Prerequisite(s): (BU 1150 or BU 1152), (BU 2260 or BU 2262), and (BU 2240 or MA 2300).

BU 3220 Business and the Environment (3 Credits)
Business has caused many serious environmental problems. Alternatively, one could suggest that without business support for environmental improvement, we would be faced with continuing adversarial situations with the possibility of future backlash. The course is meant to be cross-disciplinary including the perspectives of business, the social sciences and science. Falls.

BU 3240 Information Technology (3 Credits)
Companies create competitive advantages via information technologies. Students are exposed to contemporary issues related to the management and use of emerging information technologies. Topics include hardware, software, mobile, enterprise systems, databases, and network security. Falls and Springs.

BU 3280 Professional Selling Skills I (3 Credits)
Students learn the art of persuasion using proven negotiation techniques. Strong emphasis on the core components of the sales process: rapport needs assessment, presentation, objectives, and close. Topics include the development of prospecting skills and tools, as well as the pre-approach to landing the sales appointment, and preparation for the actual meeting with the client. While emphasis is geared towards the B-2-C selling environment, students also gain exposure to the B-2-B sales processes and opportunities. Learning tools include student interaction and role plays to ensure the core basics and skills of the sales process are effectively transferred. Falls and Springs.
Prerequisite(s): BU 2450.

BU 3300 Operations Management (3 Credits)
Two-thirds of the workforce is employed in processes of supplying goods and services for organizations. These processes are called “operations,” so operations management is the management of supply. Operations managers apply the values of effectiveness, efficiency, and quality as they strive to supply customers with what they want, without wasting money, so that customers want to come back. Falls and Springs.
Prerequisite(s): (BU 2260 or BU 2262), (MA 2200 or MA 2490 or MA 2550), and (BU 2240 or MA 2300).

BU 3310 Business and the Media (3 Credits)
An analysis of the business of mass media as an interconnected system of industries. In a media-saturated society as the United States, an understanding of the business operations of these media industries is imperative. In addition to investigation of recent ownership concentration and conglomeration trends, examination of the media products produced and distributed that consumers read, listen, and view are studied. The understanding of the business side of the media industries’ production processes and products is needed by those who wish to work in these organizations, as well as the fields of broadcasting and film, professional writing, marketing, advertising, and public relations. Falls.

BU 3340 Consumer Behavior (3 Credits)
The better organizations understand their consumers—at both the individual and group level—the better they are able to design customer experiences to deliver customer value. Best practices of customer focused organizations are supported by research. Psychology, sociology, and marketing blend together to help businesses understand the mods of shoppers. Falls and Springs.
Prerequisite(s): BU 2450.

BU 3350 Event Marketing (3 Credits)
Creating and promoting events require knowledge of branding, target market analysis, project management, promotion, and more. Students have the opportunity to learn and apply these concepts through the implementation of a large-scale event on campus. Past events have included rail jams, chili-cook-offs, and career fairs. Falls and Springs.
Prerequisite(s): BU 2450.
BU 3360 Marketing Research (3 Credits)
Marketing research begins with a problem for which data is collected, analyzed, and reported in order to make marketing decisions. Every click on a web page, every sales call made, and every survey completed generates data that can offer insights for creative solutions to business challenges. Students learn how to conduct and use market research to development winning strategies. Falls and Springs.
Prerequisite(s): BU 2450 and (BU 2240 or MA 2300).

BU 3370 Branding and Marketing Communication (3 Credits)
How can a business stand out when its prospective customers are bombarded with hundreds of marketing messages every day? Students learn how to compete for, and win, the attention of customers. Students study how brands are built, how consumers are influenced, and how business goals are achieved using integrated advertising and promotional communication strategies. Falls and Springs.
Prerequisite(s): BU 2450.

BU 3380 Business Innovation (3 Credits)
Businesses increasingly invest in innovation. Challenges students to explore the growing body of knowledge that supports business innovation; design thinking, effective teamwork, and change models. Using case studies, students consider and analyze successful and failed innovation initiatives. A capstone project requires teams to conceptualize a new product or service and propose how to bring the concept to life. Falls and Springs.
Prerequisite(s): BU 2450.

BU 3410 Labor and Employment Law for Managers (3 Credits)
A study of employment and labor law and its impact on the human resource management practices of companies. Specific labor law areas to be covered include the development of unions and labor law in the United States, the unionization process, unfair labor practices, collective bargaining, the enforcement and administration of the labor contract, the rights of union members and public sector labor relations. Employment law areas to be covered include equal employment opportunity and current discrimination laws, occupational safety and health, retirement income security, fair labor standards, employee welfare programs and common law employment issues. Falls and Springs.

BU 3420 Organizational Behavior (3 Credits)
Managing performance in the workplace and developing competencies for career success in rapidly changing, globally competitive organizations are critical to reaching personal and organizational goals. Topics include perception, motivation, communication, diversity, group dynamics, leadership, decision-making, ethics, organizational structure, conflict management, organizational culture and change. Emphasizes experiential learning, teamwork, and hands-on applications such as cases, projects, presentations, and other activities. Falls and Springs.

BU 3430 Sports Law (3 Credits)
Whether students intend to work as an Athletic Director or become a sports agent, they benefit from this introduction to the fundamental subjects of law relevant to the world of sports. Students learn how to identify legal risks associated with sports and analyze pertinent sports laws like torts, products liability, contracts, criminal law, constitutional law, and employment law. Falls and Springs.
Prerequisite(s): BU 2480.

BU 3450 Sports Marketing (3 Credits)
A survey of concepts and processes used in the successful marketing of sport programs and events. Special emphasis is placed on the unique or unusual aspects of sport products, markets, and consumers. Falls and Springs.
Prerequisite(s): BU 2450.

BU 3460 Small Business/Entrepreneurship Marketing and Operations (3 Credits)
Owners and managers must develop cost effective marketing programs to create awareness of and generate revenues for the small business. Similarly owners and managers must have an intimate understanding of and involvement in small business operations. Students develop an integrated marketing communications plan for a business in the selected industry. Students learn the critical aspects of operating a business in the selected industry. Students prepare a physical layout of the business; an operational analysis is required and includes critical parameters of the selected business and a comprehensive breakeven analysis. A small business simulation is used to allow students to apply course concepts to a simulated small business. Springs.
Prerequisite(s): BU 2450.

BU 3470 Small Business Law and Human Resources (3 Credits)
Provides the small business manager or owner with a basic knowledge of the law and legal issues relating to small businesses and the best practices in human resources. Focuses on numerous practical issues including: choosing and organizing a form of business; entering into contracts; protecting intellectual property; obtaining insurance and reducing liability; hiring, managing, and terminating workers; complying with the various federal and state statutes and regulations, with an emphasis on those relating to human resources. Falls.
Prerequisite(s): BU 2480.

BU 3480 Social Media Strategy (3 Credits)
Social media is incorporated into promotional efforts of organizations to achieve strategic goals. Used effectively social media and content marketing build relationships and strengthen engagement between an organization and its stakeholders; clients, customers, employees, etc. Students develop skills to create and deliver content through social media as well as measure and analyze results against strategic marketing and organizational objectives. Falls and Springs.
Prerequisite(s): BU 2450.

BU 3525 Introduction to Globalization and Business (3 Credits)
An introduction to global business and the environment within which business transactions take place. Students develop a better understanding of the economic, socio-cultural, and legal forces influencing international business practices. Introduces theories of international trade, foreign direct investment, economic integration, basic skills of international operations, management, and control including human resources management. Encourages students to adopt new perspectives on the drivers and results of globalization in the 21st century. Falls and Springs.

BU 3530 Real Estate Investment and Finance (3 Credits)
Learn and appreciate the value of owning real estate, whether as a homeowner or investor. Explore real estate principles, issues of legal protection, mortgage techniques, appraisal, brokerage, risk analysis, investment analysis for commercial properties and apartments, construction and real estate development financing, as well as documents used in this field. Falls and Springs.
Prerequisite(s): (BU 2260 or BU 2262) and EC 2560.
BU 3550 Investment Principles (3 Credits)
Investment fundamentals. Objective is to provide background for intelligent and rational investment decisions using the risk-return tradeoff. Topics include: sources of financial information; operation of financial markets (including options and futures); and analysis of common and preferred stocks, government and corporate bonds, money market securities, mutual funds and other financial instruments. Falls and Springs.
Prerequisite(s): BU 3210.

BU 3560 Land Use Law and Development (3 Credits)
An exploration of the process by which the uses of real property are changed and the manner in which the Constitution, legal controls and environmental impact upon the potential for exploitation. An in-depth examination of the citizenry in their various roles and constituencies interacting with the diverse group of professionals involved in the planning and development process. The decision criteria and process used in the developer's production systems are compared and contrasted with the aesthetic, ecological, social, ethical and utility concerns of the community, region and state. When possible New Hampshire Statutes and case studies are used. A written feasibility analysis is required. Falls and Springs.
Prerequisite(s): Junior status.

BU 3600 Introduction to Public Relations (3 Credits)
Deals with public relations practices in the corporation through a combination of theoretical knowledge and practical applications. Specific objectives include: emphasizing the importance of effective writing skills in public relations; stressing the function of public relations in the marketing mix; teaching the background and theory fundamental to sound public relations practices; providing students with an opportunity to develop public relations strategies and produce supporting promotional materials. Visiting public relations practitioners and field trips complement the classroom experience. Falls and Springs.
Prerequisite(s): BU 2450.

BU 3720 Career Development (3 Credits)
An examination of the nature of work in contemporary society from the standpoint of the individual's experience in balancing life and career pursuits. Includes an overview of occupational opportunities in the context of personal as well as organizational needs and expectations; self assessment and development of a personal career plan; an examination of the latest approaches to the job search, including the Internet, for success in today's competitive, information-based economy. Falls and Springs; also Winterims and/or Summers. (INCO)(WECO)
Prerequisite(s): Junior status.

BU 4040 Business Law II (3 Credits)
Applies the basic knowledge obtained in Business Law to compare the common law to the Uniform Commercial Code. Sections 1, 2, 3, 4 and 9 of the Uniform Commercial Code are covered using case studies and moot court exercises. It also involves an analytical study of the concepts embraced in the law of partnerships, corporations and other business organizations. Springs.
Prerequisite(s): BU 2480.

BU 4091 Current Topics in Business (1-4 Credits)
To allow students to cover special topics not normally covered in depth in other business courses. Students may repeat this course when offered under a different topic title.

BU 4100 Accounting Information Systems (3 Credits)
Focuses on effective control and audit of business information processing systems using computers. It may be considered as a basic introduction to computer control and audit techniques for students versed in principles of business, computer technology, and accounting. Falls.
Prerequisite(s): (BU 1150 or BU 1152), (BU 2260 or BU 2262), and (BU 3120 or BU 3122).

BU 4122 Advanced Accounting (4 Credits)
Students expand their knowledge of accounting beyond Intermediate Accounting to build understanding of partnership transactions, consolidations, governmental accounting, not-for-profit, international accounting and other topics potentially tested on the Certified Public Accountant (CPA) exam. A review of the regulatory environment and IFRS may also be included. Not open to students who have earned credits for BU 4120. Springs.
Prerequisite(s): BU 3120 or BU 3122.

BU 4150 Auditing (3 Credits)
Auditing focuses on the principles and procedures of investigating financial statements and underlying records of clients. Topics include types of audits, responsibilities and duties of auditors, auditing standards, audit programs, internal control, auditor's reports, the Sarbanes-Oxley Act of 2002, and ethics. Case studies of fraud are examined. Falls.
Prerequisite(s): BU 3120 or BU 3122.

BU 4200 Training and Development (3 Credits)
Focuses on the training and development component of the human resource management function. Students develop competencies in planning, designing and delivering training programs. Topics include needs assessment, training objectives, adult learning theory, training plans and methods, presentation skills and training evaluation. Springs.
Prerequisite(s): BU 3420.

BU 4210 Auditing Practice (1 Credit)
This experiential course requires students to conduct a comprehensive audit by applying content learned in the Auditing course to an authentic scenario. Through this challenging project, students gain the knowledge and confidence necessary to conduct a compliant audit. Falls.
Prerequisite(s): (BU 3120 or BU 3122) and BU 4150 (may be concurrent).

BU 4220 Strategic Management (3 Credits)
Executives are responsible for the design and execution of an organization's strategy. This capstone experience involves research and practice of the executive responsibilities of planning, organizing, activating and controlling. A review of past coursework, discussion of current business developments, and analyses of case studies prepare students to become ethical and effective decision-makers. Additional fee required. Falls and Springs. (INCO)
Prerequisite(s): BU 2450, BU 3210, BU 3300, and Junior status.

BU 4250 Marketing Management (3 Credits)
Marketing strategies must create value for customers and for the firm, so marketing managers need a mindset for innovation and metrics for measuring marketing performance. Customer satisfaction, retention, and loyalty lead to competitive advantage and profitability. Students prepare to be career bound professionals as they study the best practices of marketing management in firms that have demonstrated market leadership. Falls and Springs.
Prerequisite(s): BU 2450 and Senior status.
BU 4260 Interpersonal Relations (3 Credits)
A cognitively and experientially based course designed to develop crucial managerial skills required for success in the diverse and dynamic globally integrated contemporary workplace. Includes a review of conceptual material designed to facilitate the understanding of effective interpersonal behavior under conditions of uncertainty as well as competing and/or changing goal orientations in modern organizations; self assessment, solicitation and evaluation of feedback regarding the effectiveness of student’s current managerial behavioral skills; development of a comprehensive assessment of personal strengths as well as goals for improvement in the areas of professional and managerial communication and influence. Topics include such areas as communication, listening and feedback, team building and employee development, problem solving and decision making, conflict management, motivation and performance management, interpersonal influence and negotiation. Varied pedagogical techniques include assigned readings, videos, cases, individual and team exercises, role plays, self assessment and feedback instruments and integrative writing assignments. Falls and Springs.
Prerequisite(s): BU 3420.

BU 4330 Sales Management (3 Credits)
Sales managers must select and develop the best sales team possible. Students discover the fundamentals of sales management including selection, training, compensation, supervision, and motivation of sales personnel. Practical business projects provide experience in sales planning, determining market potential, preparing budgets, establishing territories and quotas, analyzing sales operations, and evaluating the productivity of sales personnel. Falls and Springs.
Prerequisite(s): BU 3290.

BU 4340 Competitive Sales (3 Credits)
Designed for students to learn and demonstrate how to apply the skills from Professional Selling Skills I and II to prepare and compete in local, regional, and national sales competitions. The skills developed help students qualify for higher level professional sales careers (Strategic Account Managers) that have longer sales cycles and higher revenues. Falls.
Prerequisite(s): BU 3280, BU 3290, and permission of the instructor.

BU 4390 Seminar in Finance (3 Credits)
Expands on topics covered in Financial Management at a more advanced level and adds topics not covered with the prerequisite course. Concepts covered may include corporate financial management, investment portfolio management, fundamental analysis and technical analysis, at the discretion of the professor. Falls and Springs.
Prerequisite(s): BU 3210.

BU 4440 Global Marketing (3 Credits)
Analysis of economic, social and political environments influencing international markets. Investigation of marketing techniques and programs as developed and implemented on a global scale. Evaluation of international marketing strategies, special goals, global buying behavior and decision-making processes that are part of marketing on a global scale. Emphasis on extent of standardization of marketing programs across several countries and the selection of appropriate entry strategies for foreign markets. Falls and Springs.
Prerequisite(s): BU 2450.

BU 4530 Small Business/Entrepreneurship Finance and Accounting Methods (3 Credits)
Provides students with a thorough understanding of the unique and “scaled down” requirements of the financial management aspects of operating a small business. Focuses on origination of financing, management of cash flows, and the ongoing financial management of a small business. Includes the creation of basic financial statements via manual and automated approaches using Quick Books Pro (or other financial software) and other financial issues specific to the small business environments. Falls.
Prerequisite(s): (BU 1150 or BU 1152), (BU 2260 or BU 2262), and BU 3210.

BU 4620 Business Internship (1-12 Credits)
Students gain work experience by applying knowledge and skills learned in courses to on-the-job assignments in host organizations. Internships are supervised with planned objectives and a prescribed number of on-site work hours for which academic credit is earned. Open to students who have completed courses relevant to the position and have demonstrated self-discipline, motivation, and academic success in their major. 1 credit=40 hours of work experience. Repeatable for a maximum of 12 credits, of which a maximum of 3 credits may apply to elective credits within a business degree program when BU 4620 is listed as an elective in the program and the Internship work experience is in the discipline to which the credits are applied. Pass/No Pass.
Prerequisite(s): Junior or Senior status; minimum 2.75 cumulative GPA; permission of instructor.

BU 4650 Professional Employment (3 Credits)
Designed to help students obtain and succeed in their first professional position after college. Relevant to students of all majors with all varieties of career interests. Emphasizes the importance of professional behavior in the workplace, including expectations regarding dress, communication and etiquette. Covers the role of personal financial management in professional success, professional networking and occupational focus, varied approaches to the job search, job search documents (such as resumes and cover letters), interviewing skills, characteristics of professional work environments and tips for succeeding in the first job. Falls and Springs. (WECO)

BU 4700 Small Business/Entrepreneurship Capstone (3 Credits)
Students select a potential small business to acquire or launch, prepare a funding plan, a marketing plan, and a business plan suitable for obtaining financing from a bank or other funding source. Students learn about (and if appropriate, obtain) the required registration documents for company organization and name. Students learn all the required licensing and insurance requirements appropriate for their chosen small business. Students leave the course with all the knowledge and a plan to start or acquire a business of their choosing. Springs.
Prerequisite(s): BU 3460, BU 3470, BU 4530.

BU 4910 Independent Study (1-3 Credits)
An Independent Study allows a student to create a customized course. Working one-on-one with a knowledgeable faculty member, the student may explore a business subject of personal interest in support of his or her academic and professional goals. Together, the student and professor develop a reading list, projects, and writing assignments to support the desired learning outcomes. Consent required of the instructor who will supervise the independent study and the Director of Instruction.