

# BUSINESS (BUS)

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# Course numbers with the # symbol included (e.g. #400) have not been taught in the last 3 years.

## **BUS 400 - Introduction to Business**

**Credits:** 4

Introduces the study of business: examines the origins and development of American business, its place in a global economy, and its legal and ethical roles in modern society. Includes an overview of the functional areas of business such as finance, marketing, and organizational behavior. Designed for business majors as well as for students considering a major in business.

## **BUS 405 - Introduction to Business Computer Applications**

**Credits:** 4

This course is designed to prepare students for both their computer related course work in other classes, but also for both internship and permanent professional problems. The skills and knowledge contained in this class are critical to early student success, and should be taken on arrival to the UNHM Business program. These skills are: word processing, presentation development, database creation and access, and spreadsheet data display and analysis. Open to all majors.

**Equivalent(s):** COMP 411

## **BUS 410 - Introduction to Entrepreneurship**

**Credits:** 4

This course explores the structure and framework of entrepreneurial endeavors, both inside and outside of the business world. Questions to be addressed include: What is entrepreneurship? What is opportunity recognition and selection? How can you create and define connective advantage? How can you think about people in the entrepreneurial context? How can you garner support (financial and other) for an entrepreneurial venture? What do you do when nothing works as planned?.

## **BUS 430 - Introduction to Business Statistics**

**Credits:** 0 or 4

The use of statistical methods for managerial decision making. Emphasis is on understanding concepts, including inferences from sample data and model formulation, as aids in decision-making. Lab: Using class-focused statistics problems, designed to provide opportunity to develop course-specific problem solving strategies; to adapt from mathematical to statistical thinking; to analyze and communicate significance and meaning of numerical outcomes; to develop course-specific test taking prowess. Prereq: MATH 420 or MATH 425 or equivalent.

**Attributes:** Quantitative Reasoning(Disc)

**Mutual Exclusion:** No credit for students who have taken ADM 430, ADMN 420, ADMN 510, BIOL 528, EREC 525, HHS 540, MATH 439, MATH 539, MATH 644, PSYC 402, PSYC 402H, SOC 402, SOC 402H, SOC 502, SOC 502H.

## **BUS 453 - Leadership for Managers**

**Credits:** 4

This course provides the critical element of analytical and intellectual examination and reflection of certain core issues in the practice of leadership. These objectives are achieved through open discussion, honest self-assessment, experiential exercises, and observation of real-life leadership practice. What is valued in this course are honest relationships and dialogue, risk-taking, dedication to the topic of leadership, initiative, and exploring the confusion and gray areas involved in these topics. Prereq: BUS 400. Only open to Business Admin majors.

## **BUS 455 - Management of Human Resources**

**Credits:** 4

This course emphasizes the development of skills for dealing with selected aspects of human resource management. It aims to enhance the students' ability to apply theoretical concepts and alternative approaches for dealing with common issues concerning the human side of the enterprise. The course is geared to serve the needs of line and staff administrators in supervisory positions. Thus, it strives to train students and facilitate the development of better understanding of human resources issues as they relate to other managerial functions, organizational behavior, and the ability of managers and the organization to achieve prescribed goals. Prereq: BUS 400 or permission of instructor.

## **BUS 492 - American Business History**

**Credits:** 4

This course explores the historical development of American business institutions from the colonial era to the present. Thematic units organize the material focusing in turn on the most significant developments in the American business environment. The goal is a cumulative understanding of the development of the system. A great deal of our discussion and reading centers on the interaction of market operations and social values and how these interactions influenced the business environment at different times. It is the study of business in the context of past times that makes this course different from a course in business methods or institutions. Through the study of the past students develop their critical thinking and writing skills.

**Attributes:** Historical Perspectives(Disc)

## **BUS 520 - Training and Development**

**Credits:** 4

Students interested in career options in training and development of human resources development learn some of the theoretical bases, core practices, competencies, and issues of this professional field, as well as considerations for global training and development. They are exposed to research and discoveries on skills and knowledge related to training and adult learning, and models for effective training. They learn the most current trends and issues in international training and development, including the push for management and leadership training for intercultural understanding. Prereq: BUS 400, BUS 455, or permission from instructor.

## **BUS 530 - Personal Finance**

**Credits:** 4

This course is designed to give students some expertise in the life decisions that almost everyone must make concerning tax planning, purchasing or renting of a home or automobile, medical, life, auto and home insurance needs. Investments and planning for retirement among other financial decisions that adults must make.

**Attributes:** Quantitative Reasoning(Disc)

## **BUS 532 - Introduction to Financial Accounting**

**Credits:** 4

Fundamental concepts of accounting and their impact on the business world and society as a whole. Emphasis on the recording of economic transactions, and preparation and analysis of financial statements. No credit for students who have had ACFI 501, ACFI 502, ADMN 502.

**Equivalent(s):** ACFI 501

**BUS 533 - Introduction to Managerial Accounting****Credits: 4**

Emphasizes how organizational managers use accounting information to support their functions of planning, control, and decision making. Examples taken from corporations, small business, and not-for-profit organizations. No credit for students who have received credit for ACFI 503, ADMN 503.

**Equivalent(s):** ADMN 503

**BUS 535 - Federal Taxation****Credits: 4**

Introduction to the basics of the federal income tax rules for individuals. Basic concepts in federal taxation include gross income, exclusions, adjusted gross income, deductions, exemptions, and credits. Additional tax concepts included are cash and accrual methods, passive loss rules, and like-kind exchange. No credit for taking BUS 710 (Federal Taxation) or BUS 675 (Special Topic Federal Taxation).

**Equivalent(s):** BUS 710

**BUS 565 - Selling and Sales Management****Credits: 4**

The sales and selling management (SSM) course covers both the strategies, and the tactics, of selling, from the wide-ranging perspectives of sales people and customers. Management topics include: motivation and behavior, sales methodologies, channel optimization, recruiting and selecting representatives, training, compensation, and evaluation. Class also covers in-depth through the class practice sales tactics such as: prospecting and sales call planning, communicating the sales message, negotiating for win-win situations, overcoming objections, closing the sale, and follow-up management. Reflecting the nature of practice selling, the SSM course is offered in a short series of longer days. Prereq: none, but BUS 400 or BUS 610 is encouraged. No credit earned if credit earned for BUS 675 if listed as Selling and Sales Management.

**BUS #600 - New Venture Creation****Credits: 4**

An opportunity for students to identify and create a new business venture via a business plan. Elements of a business plan are examined as well as review of the other entrepreneurial course that move up the minor. Prereq: BUS 410, BUS 453, BUS 550, BUS 565.

**BUS 601 - Financial Management****Credits: 4**

Study of investment, finance, and dividend decisions of the business firm. Topics include capital budgeting, designing and issuing securities, management of working capital and evaluating manager performance. Prereq: completion of Introductory Business Core or permission.

**BUS 603 - Intermediate Financial Accounting I****Credits: 4**

The first of two in-depth financial accounting courses. Course provides student with the in-depth understanding of the theory, conceptual framework, and development of generally accepted accounting principles giving them the knowledge necessary to properly account for and present information in financial statements prepared for external uses. Topics include the income statement, the statement of cash flows and balance sheet with an emphasis on asset accounts. Prereq: BUS 532 and BUS 533. No credit if credit received for BUS 675 Intermediate Accounting I.

**BUS 610 - Marketing Principles and Applications****Credits: 4**

Studies the process of planning and distributing goods and services to the marketplace. Topics include product planning, pricing, promotion, and distribution. Emphasis on the application of marketing principles to real world business cases. Prereq: BUS 400, ECN 412.

**BUS 615 - Intermediate Financial Accounting II****Credits: 4**

The second of two in-depth financial accounting courses. Course provides students with an in depth understanding of the theory, conceptual framework, and development of generally accepted accounting principles giving them the knowledge necessary to properly account for and present information in financial statements prepared for external users. Topics include time value of money, current and non-current liabilities, leases, deferred taxes, retirement benefits, stockholders equity, earning per share, accounting changes and errors, and statement of cash flows. No credit if credit received for BUS 675 Intermediate Accounting. Prereq: BUS 532, BUS 533, BUS 603.

**BUS 620 - Organizational Behavior****Credits: 4**

Applications of behavioral science concepts to work settings. Topics include worker incentives and perceptions toward work, group versus individual decision making, conflict resolution, interpersonal and leadership skills, and the study of other behaviors relevant to effective managing of a business organization. Prereq: Completion of Introductory Business Core or permission. Writing intensive.

**Attributes:** Writing Intensive Course

**Equivalent(s):** ADMN 575, MGT 580

**BUS 629 - Adv Managerial Accounting****Credits: 4**

Further develop the basic managerial accounting knowledge base and skill set. Emphasis on the cost accounting concepts and techniques used to produce the information needed to make both planning and control decisions as well as cost analysis, overhead allocation, transfer pricing, and decision making. Prereq: BUS 532; BUS 533. No credit if received for BUS 675 Intermediate Accounting.

**BUS 635 - Entrepreneurial Application through Enactus****Credits: 3**

This is a three credit project driven course aimed at teaching students an understanding of free enterprise through the application of economic activities within the community. In addition, students will have special topic sessions on leadership, time management, public speaking, project management, and fundraising. Emphasis on teamwork. Course is open to all students who have junior or senior level standing, in and out of the business program. Prereq: junior or senior level standing. Special fee.

**Repeat Rule:** May be repeated for a maximum of 12 credits.

**BUS 640 - Business Communication and Conflict****Credits: 4**

This course is designed to give students a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favorable outside the firm environment as well as an affective internal communications program. The various types of business communication media are covered. This course also develops an awareness of the importance of succinct written expression to modern business communication. Prereq: Completion of Introduction to Business Core and BUS 455; or Approval by instructor.

**Equivalent(s):** ADM 640

**BUS 661 - Integrated Marketing Communication****Credits:** 4

Integrated Marketing Communications (IMC) is a fast evolving field in business and marketing. This course covers the full spectrum of planning, budgeting, data collection and analysis, creative tools and models, including perspectives on both Business to Consumer and Business to Business, IMC. Special emphasis for: cultural, lifestyle and ethnic sensitivity, global versus individual country tactics, and the fast evolving techniques of social and mobile marketing. All of the above are in the context of building brands and customer loyalty. Prereq: BUS 400 and BUS 610. No credit earned if credit earned for BUS 675 or BUS 685 if listed as Marketing Communication.

**BUS 662 - Digital Marketing Applications****Credits:** 4

This course introduces students to a broad range of marketing applications and digital marketing concepts. The goal is to provide them with hands-on learning opportunities to apply these concepts to real-world marketing problems. A range of marketing and data management tools will be taught to foster understanding and student credentialing on a variety of key 'Software as a Service' platforms. No credit if students have taken BUS 675 - Special Topics - Marketing Demand Applications. Prereq: BUS 400, BUS 610.

**BUS 663 - Services Marketing and Operations Management****Credits:** 4

This course is designed to prepare students for NH business and marketing careers by understanding the issues, challenges, and terminology inherent in industries as diverse as health care, construction, education, professional and technical offices, transportation, information and publishing, tourism, retailing, etc. Case studies are used throughout the term. We study many of these sectors, both as academicians and as consumers, to build a portfolio of understanding across divergent sectors. Students learn about services marketing strategies and management models that: increase customer satisfaction, improve customer retention and create dominant service brands that can create a competitive advantage for firms in any given industry. Prereq: BUS 400; BUS 610. No credit if credit earned for BUS 675 or BUS 685 if listed as Services Marketing.

**BUS 665 - International Marketing Strategy Management****Credits:** 4

The primary missions of the International Marketing Strategy Management (IMSM) course are to help students to: (1) develop understanding and knowledge of the important role International marketing plays in business (2) develop and improve global thinking, problem solving and integrative skills in a case based context (3) learn and apply the varying tools and models for evaluating when, where are how international marketing investments should be made. (4) understand and implement special approaches for cultural and ethnic differences in taste and attitudes, including trade legalities and regulations. Prereq: BUS 400 and BUS 610. No credit if credit earned for BUS 675 or BUS 685 if listed as International Marketing.

**BUS 675 - Special Topics in Business Administration****Credits:** 1-4

Provides students with an opportunity to explore a topic in business administration such as marketing, management, finance, or accounting. Topics will vary. Barring duplication of subject, may be repeated for credit. Prereq: Completion of Introductory Business Core or permission.

**Repeat Rule:** May be repeated up to unlimited times.**BUS 685 - Applications in Business Management****Credits:** 4

Selected topics. Topics will vary. Barring duplication of subject, may be repeated for credit.

**Repeat Rule:** May be repeated for a maximum of 8 credits.**Equivalent(s):** ADM 685**BUS 690 - Business Program Internship****Credits:** 1-4

Supervised internship practicum within the private, public or non-profit sector. Focus is for the student to gain valuable insights into both professional and managerial positions, applying their college knowledge to a variety of roles and projects, influencing their career trajectory through 'real world' experience. Can be taken multiple times for credit, with credit varying from 1-4 hours based on time spent on the internship. For the 16 credit concentration, up to 4 BUS 690 credits can be applied. Credits beyond will be applied to general credits. Does not substitute for the internship required as part of the Business Capstone Course BUS 750 - Business Internship Senior Seminar. Offered, Fall, Spring and Summer. Cr/f.

**Repeat Rule:** May be repeated for a maximum of 12 credits.**BUS #691 - VITA Internship****Credits:** 1-4

Internship for the application/completion of the basics of federal income tax rules for individuals. Must have previously completed Federal Taxation course (BUS 535, 710, BUS 675).

**BUS 695 - Independent Study in Business****Credits:** 1-4

Independent study exploring a special topic emphasizing the managerial, organizational, strategic, political or economic context(s) within which business decisions are made. Prereq: BUS 400 and permission of instructor.

**Repeat Rule:** May be repeated for a maximum of 8 credits.**Equivalent(s):** ADM 695**BUS 705 - Business Ethics****Credits:** 4

Analysis of ethical issues that arise in contemporary business practice, both domestically and locally. Topics will include ethical issues concerning labor practices, marketing, financial services, environmental practices, human rights, and emerging technologies. Students will be taught to recognize, analyze, and address ethical challenges as they arise in their careers. Consideration will also be given to public policies and global ethics codes that inform business decision-making. Writing intensive.

**Attributes:** Writing Intensive Course**BUS 712 - Accounting Information Systems****Credits:** 4

Course centers on how organizations collect, record, process, and store accounting information and data. Topics include information systems concepts, transaction cycles and processing, flowcharting, XBRL, e-business and ERP systems, computer fraud and IT security, internal controls, auditing with AIS, Quickbooks processing, and ethics. Topics include introduction to data analytics and blockchain technology. Prereq: BUS 615.

**BUS 715 - Forensic Accounting/Fraud Examination**

**Credits: 4**

This course will develop the students' understanding of what forensic accounting is and how it pertains to both civil and criminal matters. The participant in this course will gain a basic understanding of the characteristics of forensic accounting, the tools used in this area and the applications in the business world today, including financial statement and tax fraud, bankruptcy, divorce, identity theft, organized crime and litigation services. Pre- or Coreq: BUS 720.

**BUS 720 - Auditing**

**Credits: 4**

Introduction to the basics of auditing and other assurance services theory and practice. It provides an overview and understanding of the public accounting profession and the professional auditing standards. The class also integrates auditing material with previous financial and managerial accounting course. Prereq: BUS 532, BUS 533, BUS 603, BUS 615, BUS 629. No credit if credit received for BUS 675 Auditing.

**BUS 725 - Financial Statement Analysis**

**Credits: 4**

This course will examine: financial reporting, the quality of accounting information, and US GAPP and IFRS. The flexibility which is built into GAAP will be examined, noting how firms may take advantage of this flexibility to manipulate financial information while staying within the bounds of the rules for proper reporting. Also examined will be the relationships found within the reported numbers by comparing various elements of the financial statements. Prereq: BUS 720.

**BUS 750 - Business Capstone Senior Seminar - Internship**

**Credits: 4**

The capstone seminar course in which students complete their degree with an internship, while also conducting case analyses, class exercises, and a variety of reflective writings via selected readings, written and oral student reports. Prereq: Last full senior semester standing; BUS 400, BUS 405, BUS 430, BUS 532, BUS 533, BUS 610, BUS 620, BUS 690, ECN 411, ECN 412, COMP 405 or COMP 415, MATH 420 or MATH 425, PTC 500, or pre-set equivalents.

**Equivalent(s):** BUS 760

**BUS 760 - BUS SR SEM - Research Project**

**Credits: 4**

The capstone seminar course is for students with extensive professional experience. Extensive independent research and writing required. Also conducting case analyses, class exercises, and a variety of reflective writings via selected readings, written and oral student reports. Prereq: Last full senior semester standing; BUS 400, BUS 405, BUS 430, BUS 532, BUS 533, BUS 610, BUS 620, BUS 690, ECN 411, ECN 412, COMP 405 or COMP 415, MATH 420 or MATH 425, PTC 500, or pre-set equivalents.

**Equivalent(s):** BUS 750