

Business

Consistent with the mission of Wheeling Jesuit University, the purpose of business education is to contribute to the development of people prepared for productive and socially responsible lives and for leadership in the world of business. The business curriculum consists of both a broad exposure to the arts and sciences and a comprehensive education in business.

The business program is geared to provide a basic understanding of the nature and purpose of business and its role in society and a general knowledge of the structure and processes of business. The curriculum includes courses in accounting, finance, marketing, management and economics, among others. It focuses on analytical skills and the constantly growing array of software applicable to business. It also addresses the dynamic global social, political, economic and technical environments in which business operates.

Communication, leadership and analytical skills and experience in working effectively in teams, all qualities required for success in business, are fundamental elements of the program.

Instruction is provided by faculty with extensive experience in business and related fields. Instruction is enhanced by applicable technologies. Internships and other experiential exposures are integral to the business curriculum.

Graduates with degrees in business will be prepared to:

- find career opportunities in business
- contribute in all major functional areas of a business
- recognize and deal with issues of ethical and social responsibility in business
- be proficient in oral and written communication
- be competent in the use of computers and standard software
- be prepared for graduate study in business, law and other fields

The Business Department Majors

The business department offers a major in business, which leads to the bachelor of science degree in business and a major in accountancy, which leads to the bachelor of science degree in accountancy.

The University Core Curriculum

All majors in business and in accountancy must complete the University core curriculum, including specifically:

ECO 110	Macroeconomics	(3 crs)
MAT 105	Statistics	(3 crs)
INS 111	World Community	(3 crs)



The Business Core Curriculum

All majors in business and in accountancy must complete the business core curriculum:

ACC 123	Principles of Accounting I	(3 crs)
ACC 124	Principles of Accounting II	(3 crs)
ECO 221	Microeconomics	(3 crs)
FIN 311	Principles of Finance	(3 crs)
MGT 111	Principles of Management	(3 crs)
MKT 211	Principles of Marketing	(3 crs)
BUS 221	Quantitative Business Analysis	(4 crs)
BUS 313	Information Systems and Operations	(3 crs)
BUS 315	Business Law	(3 crs)
BUS 410	Strategic Business Planning*	(3 crs)
BUS 100, 200, 300, 400	Business Skills	(1 cr./yr.)

Note for Business and Accounting Majors:

Seniors are required to take the ETS Major Field Test for Business. The test will be administered within the BUS 410 class. There is a charge for the test.

Requirements for Major in Business Bachelor of Science Degree

In addition to completing the University core curriculum and the business core curriculum, all business majors must complete at least one concentration.

The Business Concentrations

Concentration in Management

Required:

MGT 226	Organizational Behavior	(3 crs)
MGT 315	Conceptual Foundations of Business	(3 crs)
MGT 340	Organizational Leadership	(3 crs)
MGT 436	Human Resources Management	(3 crs)

Plus one of the following:

MGT 311	International Business	(3 crs)
MGT 330	Introduction to e-Commerce	(3 crs)
MGT 373/4	Internship in Management	(3 crs)
BUS 489	Global Economic Development	(3 crs)

Concentration in Marketing

Required:

MKT 316	Consumer Behavior	(3 crs)
MKT 310	Marketing Research	(3 crs)
MKT 323	Marketing and e-Commerce	(3 crs)
MKT 420	Marketing Strategies	(3 crs)

Plus one of the following:

MKT 317	Services Marketing	(3 crs)
MKT 313	Advertising Management	(3 crs)
MKT 315	International Marketing	(3 crs)
MKT 373/4	Internship in Marketing	(3 crs)

Concentration in International Business

Required:

MGT 311	International Business	(3 crs)
MKT 315	International Marketing	(3 crs)
FIN 318	International Finance	(3 crs)
BUS 489	Global Economic Development	(3 crs)

Plus one of the following:

FRE/SPA/GER 220	Culture and Communication	(3 crs)
FRE/SPA/GER---	Two upper level courses in a Romance Language	(6 crs)
INB 473/474	International Internship*,**	(3 crs)
MKT 373/4	Internship in Marketing	(3 crs)

Plus one of the following:

POS 211	Comparative Politics	(3 crs)
POS 212	Global Politics	(3 crs)
POS 333	Global Political Economy	(3 crs)

* A semester-long study abroad, preferably with an internship, is strongly recommended.

** An internship with a US company is recommended for international students.

BUSINESS - Recommended Course Sequence

	Freshman	Sophomore	Junior	Senior				
FALL	FYS 101	1	ECO 110	3	Science or Elective	3	RST Elective	3
	ENG 105 or 110	3	BUS 211 or PHI 105	3	PHI 205	3	Elective or CON xxx	3
	ACC 123	3	INS 111	1	BUS 315	3	CON xxx or BUS 410	
	MAT 105	3	MKT 211 or CON xxx	3	CON xxx	3	Science or LIT 250	3
	HIS 110	3	Elective or Science	3	FIN 311	3	BUS 400	1
	MOL 102	3	Elective	3	BUS 300	1		
	Semester total	16		16		16		13
SPRING	LIT 120	3	ECO 221	3	LIT 250 or Science	3	RST/PHI 305	3
	ACC 124	3	BUS 221 or PHI 105	4	PHI 205	3	BUS 410 or CON xxx	3
	MGT 111	3	MKT 211 or CON xxx	3	CON XXX	3	CON xxx	3
	HIS 120	3	FAS 105	3	BUS 313	3	Elective	3
	MOL 111	3	Elective	3	RST 106/107	3		
	BUS 100	1	BUS 200	1				
	Semester total	16		17		15		12
Total Credits	32		32		31		25	120

The Major in Accountancy

The accountancy program is designed to prepare for careers in public accounting, industry, not-for-profit organizations and government. The program provides students with sound preparation for successful graduate study in business, law and other areas. Courses represent rigorous examinations of accounting concepts, principles and applications which provide the foundation for professional accountancy careers. The University also offers a Master of Science in Accountancy (MSA) degree. The MSA program requires 30 hours.

Requirements for Accountancy Major Bachelor of Science Degree

In addition to completing the University core curriculum and the business core curriculum, all accountancy majors must complete the following courses:

ACC 211	Intermediate Accounting I	(3 crs)
ACC 212	Intermediate Accounting II	(3 crs)
ACC 223	Accounting Information Systems	(3 crs)
ACC 305	Tax Accounting	(3 crs)
ACC 311	Managerial Cost Accounting	(3 crs)
ACC 401	Advanced Accounting Practice	(3 crs)
ACC 403	Accounting for Government and Not-for-Profit Organizations	(3 crs)
ACC 406	Auditing Theory and Practice	

Plus **one** of the following courses:

ACC 402	Controllership	(3 crs)
ACC 409	Law for Accountants	(3 crs)
ACC 373/374	Internship in Accounting	(3 crs)

Business Department Minors

The Minor in Business

Students majoring in disciplines other than business and accountancy may earn a minor in business by completing the following courses:

ACC 123	Principles of Accounting I	(3 crs)
MGT 111	Principles of Management	(3 crs)
ECO 110	Macroeconomics	(3 crs)
MKT 211	Principles of Marketing	(3 crs)
FIN 311	Principles of Finance	(3 crs)

The Minor in Accountancy

Students majoring in disciplines other than accountancy and business may earn a minor in accountancy by completing the following courses:

ACC 123	Principles of Accounting I	(3 crs)
ACC 124	Principles of Accounting II	(3 crs)
ACC 211	Intermediate Accounting I	(3 crs)
ACC 212	Intermediate Accounting II	(3 crs)
ACC 311	Managerial Cost Accounting	(3 crs)
ACC 305	Tax Accounting	(3 crs)

ACCOUNTANCY - Recommended Course Sequence

	Freshman		Sophomore		Junior		Senior	
FALL	FYS 101	1	ACC 211	3	FIN 311	3	ACC 401	3
	ENG 105 or 110	3	PHI 105 or BUS 221	3 (4)	BUS 315	3	ACC Elective	3
	ACC 123	3	RST 106/107	3	ACC 311	3	Science or LIT 250	3
	MAT 105	3	ECO 110	3	PHI 205	3	RST Elective	3
	MOL 102	3	Elective or Science	3	ACC 305	3	BUS 400	1
	HIS 110	3			BUS 300	1		
	Semester total	16		15 (16)		16		13
SPRING	LIT 120	3	ACC 212	3	BUS 313	3	ACC 403	3
	ACC 124	3	ECO 221	3	ACC 223	3	ACC 406	3
	MGT 111	3	FAS 105	3	Science or LIT 250	3	RST/PHI 305	3
	HIS 120	3	MKT 211	3	PHI 205	3	BUS 410	3
	MOL 111	3	BUS 221 or PHI 105	4 (3)				
	BUS 100	1	BUS 200	1				
	Semester total	16		17 (16)		12		12
Total Credits	32		32		28		28	120

The Minor in E-Commerce

This minor combines an overview course in “e-commerce” and a pertinent internship with courses in computer science, professional writing and business. The range of electives offered enables students to “design” the minor in accordance with their individual interests.

Required courses:

MGT 330 Introduction to E-Commerce (3 crs)

One of the following internships:

CSC 373 Computer Science (2 or 3 crs)

PWR 473 Professional Communications (2 or 3 crs)

MGT/MKT 373 Internship in Management or Marketing (2 or 3 crs)

Four of the following electives are also required:

MKT 316 Consumer Behavior (3 crs)

MKT 323 Marketing and E-Commerce (3 crs)

CSC 108 Intro. to Structural Programming (3 crs)

CSC 220 Social, Professional and Ethical Issues in Computer Science (3 crs)

CSC 3xx Advanced Web Programming (3 crs)

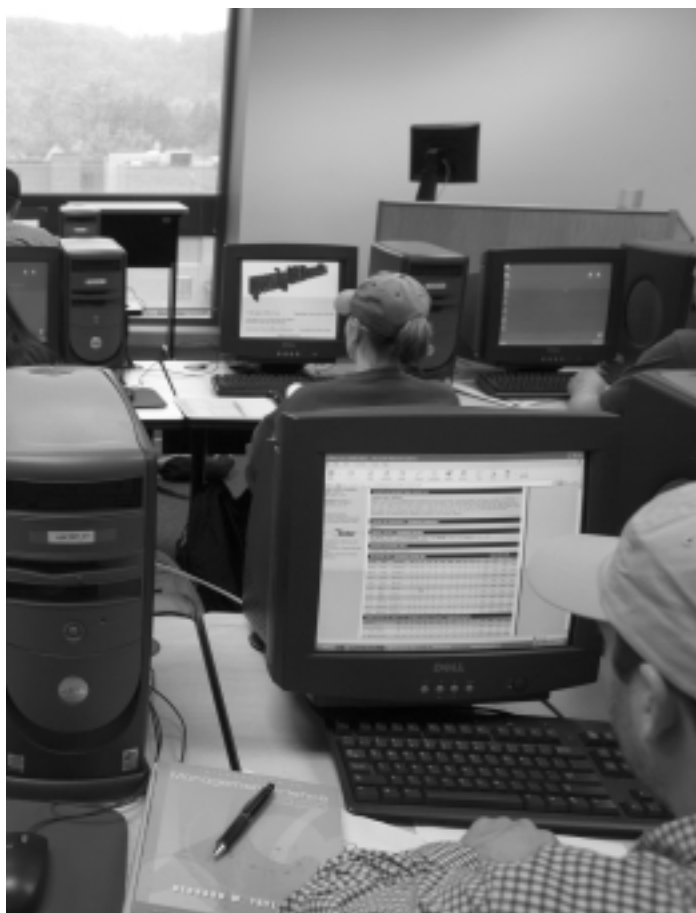
PWR 253 Web and Multimedia Authoring I (3 crs)

PWR 254 Web and Multimedia Authoring II (3 crs)

PWR 342 Media Ethics (3 crs)

Special Note for Minors

Individuals pursuing a minor must observe all prerequisites.



Course Descriptions

ACCOUNTING

ACC 123 Principles of Accounting I (3 crs)

An introduction to basic financial accounting theory and practice.

ACC 124 Principles of Accounting II (3 crs)

Continuing coverage of financial accounting and introduction of cost and managerial accounting. Prerequisite: ACC 123.

ACC 211 Intermediate Accounting I (3 crs)

An extensive examination of descriptive financial accounting theory and practice. Constitutes the first accounting course at the professional level for the student majoring in accounting. Prerequisite: ACC 124.

ACC 212 Intermediate Accounting II (3 crs)

Continues the extensive study of descriptive financial accounting theory and practice. Prerequisite: ACC 211.

ACC 223 Accounting Information Systems (3 crs)

This course is a practicum in commercial accounting systems. Students will perform general ledger, accounts payable, accounts receivable, billing, purchase order, inventory, payroll and job costing functions using a commercial software package. The software will be used to design specialized reports for budgeting, financial analysis, product costing and for analyzing cost management techniques. Another package designed specifically for activity-based costing will be used to learn how this method of managing overhead can enhance a business's performance. Student learning will be developed and measured through computer intense projects, class discussion, library and field research. Systems theory and information technology topics are also discussed. Prerequisites: ACC 124.

ACC 305 Tax Accounting (3 crs)

This course addresses taxation of individual income. Basic tax concepts are examined along with tax rules and regulations. Tax preparation and tax research software are used extensively. Students who have successfully completed the course often work in the Wheeling Jesuit Tax Clinic for hands-on experience. Prerequisite: ACC 124.

ACC 311 Managerial Cost Accounting (3 crs)

A critical analysis of cost concepts as they relate to the administrative process. Includes the presentation of case studies and the use of electronic spreadsheets. Prerequisite: ACC 124.

ACC 373/374 Internship in Accounting (3 crs)

A structured learning experience during which the student will apply and expand his/her academic accounting knowledge by participating in a functioning organization. Prerequisite: Permission.

ACC 401 Advanced Accounting Practice (3 crs)

An advanced study in the theory and related problems applicable to specialized topics in advanced financial accounting. Topics include: partnerships, business combinations, installment sales, consignments, foreign operations and estates and trusts. Prerequisite: ACC 212.

ACC 402 Controllership (3 crs)

Investigates and studies the controller function within the contemporary organization. The controller is typically the chief accounting officer. The course studies the different functions for which the controller has traditionally been responsible as well as the changing role of the controller in the age of information technology. Prerequisite: ACC 311.

ACC 403 Accounting for Government and Not-for-Profit Organizations

Deals with financial accounting and reporting for federal, state and local governments and for medical, educational, religious, human services, charitable and other nonbusiness organizations. Topics include: fund accounting; financial reporting and budgetary control for not-for-profit organizations; program-planning-budgeting systems; and governmental and institutional auditing. Prerequisite: ACC 401.

ACC 406 Auditing Theory and Practice (3 crs)

Examination of the philosophy, concepts and techniques pertaining to the auditing process. Prerequisite: ACC 212.

ACC 409 (MSA 509) Law for Accountants (3 crs)

This advanced course in business law focuses on topics of particular interest to the accounting profession. Prerequisite: BUS 315.

BUSINESS**BUS 100, 200, 300, 400 Business Skills I-IV (1 cr/year)**

This seminar course addresses a wide variety of activities aimed at enhancing students' business skills, including social skills, communication, computer, writing and speaking skills. Methodology will include business simulations, guest speakers, alumni contacts, research, field trips, sporting activities and networking.

BUS 221 Quantitative Business Analysis (4 crs)

This course addresses the vital tools of business management including statistical applications, sampling, data collecting, simple linear regression, ANOVA, Chi Square, simple linear programming, networks and decision analysis. Prerequisite: MAT 105.

BUS 313 Information Systems and Operations (3 crs)

This course addresses systems in an operations environment, including computer hardware, software, communications, data bases, data warehousing, data mining, enterprise systems, e-commerce, IS acquisition, product/service development, process analysis, forecasting, capacity and aggregate planning, scheduling, MRP, JIT, inventory management. Prerequisites: MGT 111, ACC 124, BUS 221.

BUS 315 Business Law (3 crs)

Study of the bases of the law and the Uniform Commercial Code, which is most likely to be encountered in a business environment. Topics include contracts, personal property, bailments, sales, torts, government regulation, administrative agencies, corporations, partnerships, commercial paper, insurance, bankruptcy, real property, estates and trusts.

BUS 410 Strategic Business Planning (3 crs)

This capstone course is concerned with the development of approaches for defining, analyzing and resolving complex strategic problems of profit and not-for-profit organizations. The course should be taken in the last year of the student's program.

BUS 489 Global Economic Development (3 crs)

This course will focus on the challenges of worldwide economic development and the political and economic factors necessary to improve the lives of people in under-developed countries and regions. The roles of developed countries and of multinational organizations will be explored together, with the responsibilities of underdeveloped countries themselves. Current strategies, both in place and proposed, will be examined from a real, applied perspective. Prerequisite: ECO 110.

ECONOMICS**ECO 110 Principles of Macroeconomics (3 crs)**

A presentation of basic macroeconomic relationships. Topics emphasized are: the determination of income and employment, monetary and fiscal policies, inflation, interest rates and economic growth.

ECO 221 Principles of Microeconomics (3 crs)

A presentation of basic theories of consumer behavior and of the firm. Other topics include: study of elasticity, firm and industry equilibrium under various market structures and international trade. Prerequisite: ECO 110.

ECO 312 Intermediate Microeconomics (MBA 506) (3 crs)

An examination of the economic theory of households, the theory of the firm, price determination and resource allocation. Prerequisites: ECO 221, BUS 221.

ECO 321 History of Economic Thought (3 crs)

Economic ideas in perspective of historic development. Prerequisite: ECO 221.

ECO 324 Contemporary Economic Issues (MBA 547) (3 crs)

The relationship of economic theory and the real world. An examination of current socioeconomic problems, issues and alternative solutions. Topics include: unemployment, inflation, productivity, government regulations, national debt, health care, pollution and the use of natural resources. Prerequisite: ECO 221.

FINANCE**FIN 311 Principles of Finance (3 crs)**

A basic study of organizational and financial practices and problems which arise in connection with business organizations, especially the corporation. Topics include: the time value of money, basic capital budgeting, basic long-term financing decisions and working capital policy. Prerequisites: ECO 110, ACC 123.

FIN 318 International Finance (3 crs)

This course is designed to extend to the student's knowledge of corporate finance, investment and financial institutions to the international arena. Examines the environment for international finance and banking, regulatory complexities, balance of payments and foreign exchange. Emphasizes the unique aspects of international financial management as related to cash management, capital budgeting and cost of capital. Prerequisites: ACC 123, ACC 124, ECO 110, ECO 221 and FIN 311 or permission from instructor.

INTERNATIONAL BUSINESS

INB 473 Domestic Internship in a Multinational Firm (3 crs)(International students only)

A structured program of work experience. Places non-U.S. students in business organizations that provide opportunities for involvement in international business-related activities. Successful participation in this program is accepted in lieu of Field Experience as a capstone activity. Placement is subject to availability. Prerequisite: Senior Rank

INB 474 Field Experience in a Firm Abroad (3 crs)

A practical exercise focusing on gaining understanding of the global business environment. Composed of two components beginning with an academic study of a specific foreign business environment that is followed by an organized visit and introduction to the foreign business community. Emphasis is given to cultural impact on life style and the conduct of business ranging from social etiquette to the legal framework. Prerequisite: Senior Rank

MANAGEMENT

MGT 111 Principles of Management (3 crs)

Management is the process of working with and through people to obtain organizational objectives. The introductory level survey course examines the management functions of organization, controlling, leading and planning. General Systems Theory will be emphasized as an analytical tool. Supervisory behavior and skills will be key topics.

MGT 226 (PSY 226) Organizational Behavior (3 crs)

A survey course that examines individual and group behavior in an organizational context. The underlying thesis of this course is that an increased understanding of the human system can result in an organization that is more effective at meeting both the organization's objectives and the goals of the individual employees. Major topics include: motivation, leadership, group processes and attitudes.

MGT 311 International Business (3 crs)

This course treats various aspects of international business, with particular emphasis on the role of the multinational company, whether headquartered in the United States or in another country. After considering the international financial and trade frameworks, the student explores the functional areas of the multinational company: finance, production, marketing and personnel. Examined will be the various economic, political and social forces that shape corporate strategies and objectives in the international marketplace. Prerequisites: ACC 123 and ECO 110 or permission.

MGT 315 Conceptual Foundations of Business (3 crs)

This course embraces the major ideas and institutions that make up an important part of the environment within which business transactions take place. The ideas are those philosophical concepts which have helped to shape business and society. The institutions include not only business institutions but also those legal and political institutions which have a major bearing on business.

MGT 330 Introduction to Electronic Commerce (3 crs)

The purpose of this course is to give the student a basic understanding of the use of electronic commerce, its structure and the technologies involved. The course encompasses retail, business to business and governmental sectors. Students will be given an overview of the structure of the electronic commerce, its uses and technological components.

MGT 340 Organizational Leadership (3 crs)

After examining the evolution of leadership theory, this course focuses on a contemporary leadership model. The student's leadership style will be determined and personal development opportunities will be provided.

MGT 373/374 Internship in Management (3 crs)

A structured learning experience during which the student will apply and expand his/her academic business knowledge by participating in a functioning organization. Prerequisite: Permission.

MGT 426 Human Resource Management (3 crs)

This course examines the functions performed by human resource professionals in the dynamic environment of the 21st century. Major topics include human resource planning, job analysis, recruitment, selection, compensation, benefit administration, performance evaluation and training. Special emphasis will be given to the ethical considerations and legal issues impacting on employment decisions. Prerequisite: MGT 111.

MARKETING

MKT 211 Principles of Marketing (3 crs)

An examination of the fundamental concepts of marketing activities. Takes a managerial perspective to introduce product, price, place and promotion elements of the marketing mix.

MKT 310 Marketing Research (3 crs)

The methods and techniques of securing, analyzing and interpreting data for effective managerial decision-making will be explored. Focuses on the conceptual design of marketing research studies and the interpretation of data. Prerequisites: MKT 211, BUS 221.

MKT 313 Advertising Management (3 crs)

A study of the managerial and creative aspects of advertising including media planning, development of the creative platform, advertising research and communication effects. Prerequisite: MKT 211.

MKT 315 International Marketing (3 crs)

Introduces the formation of marketing strategy within the context of international business. Includes the study of international institutions and agreements that affect worldwide economic activity and an analysis of the economic, cultural, political and legal environments of international marketing. Special attention is given to the area of export management. Prerequisite: MKT 211.

MKT 316 Consumer Behavior (3 crs)

Designed to integrate theories of consumer behavior that impact upon an organization's marketing activities. Explores individual and group behavior factors. Prerequisites: MKT 211.

MKT 317 Services Marketing (3 crs)

Over half of the GNP in the U.S. comes from service related businesses. Nonprofit organizations (schools, hospitals, churches, etc.) view marketing as an increasingly important function. This course applies marketing principles and techniques to the unique needs of these organizations. Prerequisite: MKT 211.

MKT 323 Marketing and Electronic Commerce (3 crs)

In this course, students will learn the application of marketing mix (i.e. product, price, distribution and promotion) decisions to electronic commerce. Students will also gain an insight in consumer behavior regarding the use of electronic commerce in purchase decisions. Prerequisite: MKT 211.

MKT 373/374 Internship in Marketing (3 crs)

A structured learning experience during which the student will apply and expand his/her academic business knowledge by participating in a functioning organization. Prerequisite: Permission.

MKT 420 Marketing Strategies (3 crs)

The study of essential aspects of effective marketing strategy formulation and implementation. An appreciation of the complexity of managerial decision-making will be stressed. Emphasis will be on case studies to more fully demonstrate segmentation, targeting, positioning and other marketing mix strategies. Prerequisite: MKT 211; senior standing.



Catholic Studies

Contact Person: Robert J. Phillips, Ph.D.

The goal of this program is to deepen the awareness and understanding of Catholic Intellectual Tradition. Catholic Studies includes the contributions of Catholic reflection and practice, but extends beyond theology, church history, morality and liturgy. In particular, students will investigate the Catholic Intellectual Tradition from the distinct perspectives of art and music, literature, politics and social justice.

Requirements for Catholic Studies Minor

A Catholic Studies minor must complete the following courses:

CST 201	The Catholic Vision	(3 crs)
CST 301	Classics of the Catholic Intellectual Tradition	(3 crs)
		<u>(6 crs)</u>

The minor is completed by taking one course in each of the following areas:

Humanities	(3 crs)
Social Science	(3 crs)
Theology or Philosophy	(3 crs)
Elective	(3 crs)
	<u>(12 crs)</u>

Note: While students will be encouraged to take RST 107 (Catholicism), it is not required for the minor

Special Note on Catholic Studies Minor

The minor in Catholic Studies requires 18 hours and is earned by completing a six-credit core and 12 hours of elective credit that reflects the interdisciplinary nature of the Catholic Intellectual Tradition.

Course Descriptions

CST 201 The Catholic Vision (3 crs)

This course serves as an orientation to the minor. The course identifies what is distinctive about the Catholic vision and so will examine such fundamental issues as: the principle of sacramentality, the relationship of the person to the common good, the centrality of morality, the relationship of faith and reason, as well as a philosophy of the human person before God. This course is comprised of material drawn from the humanities, the natural and social sciences and theology.

CST 301 Classics of the Catholic Intellectual Tradition I (3 crs)

This course is a seminar that examines a seminal thinker and/or classic works in the Catholic Intellectual Tradition.